Regulation

D307 – Organisation, Management and Control Model (Governance Model) – General Part

Rev. 6 of 04/04/2025

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Translation from the Italian original which remains the definitive version

Salcef S.p.A.
Company subject to the control of Salcef Group S.p.A.

LIST OF REVISIONS

REV.	DATE	DESCRIPTION OF REVISION/CHANGE
6	**04/04/2025**	**Update following regulatory changes introduced (Italian Law 206/2023, Italian Law 90/2024, Italian Leg. Decree 87/2024, Italian Law 112/2024, Italian Law 114/2024, Italian Leg. Decree 129/2024, Italian Leg. Decree 141/2024, Italian Law 166/2024)**
5	17/11/2023	Comprehensive update in order to reflect the amendments made to Legislative Decree no. 231/01 as well as the new provisions introduced by Legislative Decree no. 24 of 10 March 2023
4	21/11/2022	Update following the regulatory changes introduced by Legislative Decree no. 184/2021, Legislative Decree no. 195/2021, Law no. 238/2021 and Law no. 22/2022
3	12/02/2021	Update following the listing of Salcef Group S.p.A. on the stock exchange, the reorganisation of the Group and the recent regulatory changes (Law no. 157/2019 and Leg. Decree no. 75/2020)
2	20/05/2019	Update following the change in corporate structure and recent regulatory updates: Law no. 161/2017, Law no. 167/2017, Law no. 179/2017, Leg. Decree no. 21/2018, Law no. 3/2019
1	25/10/2017	Comprehensive update in order to reflect the regulatory changes introduced in Leg. Decree no. 231/2001 and the evolution of the organisational structure and business processes
0	19/02/2016	First issue

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Contents

Purpose and scope of application 5

1 The Organisation, Management and Control Model of Salcef S.p.A. 6

1.1 Introduction 6
1.2 Purposes of the Model 7
1.3 The issue and maintenance process of Salcef S.p.A. Model 8
1.4 The Components of Salcef S.p.A. Model 9
1.5 Control system pursuant to Italian Leg. Decree 231/2001 13
1.6 The structure of the Model's Explanatory Document 15
1.7 Amendments and supplements to the Model 16
1.8 Adoption and management of the Model in partnership structures 16

2 Supervisory Body 17

2.1 Composition and prerequisites of the SB 17
2.2 Causes of ineligibility, incompatibility, disqualification and withdrawal of mandates of SB members 18
2.3 Functions and powers of the SB 20
2.4 SB reporting to the Corporate Bodies 21
2.5 Information flows to the SB and whistleblowing reports 22

3 Staff training and dissemination of the Model inside and outside the company 26

3.1 Introductory paragraph 26
3.2 Staff information and training 26
3.3 Information for external collaborators, consultants and partners 27

4 Disciplinary system and measures in the event of breach of the provisions of the Model 28

4.1 General principles 28
4.2 Measures concerning the Sole Director and Statutory Auditors 29
4.3 Sanctions for employees 29
4.4 Measures in relation to collaborators, auditors, consultants, partners, counterparties and other external parties 30
4.5 Procedure for application of sanctions 31

5 Updating and amendment of the Model 32

Glossary and references 33

Definitions 33

Acronyms 33

Reference Standards 33

Company reference documents 34

Annex A. Italian Legislative Decree no. 231/2001 and the predicate offences 36

A.1 Italian Legislative Decree no. 231/2001 as amended and supplemented 36

A.2 Crimes attempted and committed abroad 37

A.3 Procedures for investigation of the crime and assessment of appropriateness of the Model by the Courts 38

A.4 Exemption conditions 38

A.5 Applicable sanctions 39

A.6 Changes to the organisation's structure 41

A.7 List of predicate offences 42

Annex B. Reference documents 155

Purpose and scope of application

This document has been developed by analysing Salcef S.p.A.'s business environment and its applicable regulatory framework[1]; it also deals with:

- the Supervisory Body;
- the disciplinary and sanctioning system;
- the corporate training and communication plan;
- the criteria for updating the Model.

This regulation, drawn up in accordance with the policies and procedures currently in force, is a corporate operational tool. Furthermore, it must be regarded as a fundamental part of the Organisation, Management and Control Model adopted pursuant to Legislative Decree no. 231/2001, of which it forms an integral part, (see also Regulation D310 - Salcef Group Code of Ethics and Conduct and Regulation D312 - Organisation, Management and Control Model (Governance Model) (Leg. Decree no. 231/2001) – Special Parts).

This regulation applies to all workers (blue-collar workers, white-collar workers, middle managers and executives), consultants, collaborators and other third parties, and all those holding representative and administrative roles, working in Italy or abroad, and the members of the Corporate Bodies (for the list of Recipients of the Model see §1.1).

This regulation is applied by Salcef S.p.A.

[1] Specifically, the Italian Legislative Decree 231/01

1 The Organisation, Management and Control Model of Salcef S.p.A.

1.1 Introduction

Salcef S.p.A. (hereinafter "SF" or the "Company") is a joint stock company incorporated under Italian law, wholly owned by Salcef Group S.p.A. (hereinafter also "SG"), parent company of the Salcef Group.

Salcef S.p.A. is subject to management and coordination by the Salcef Group pursuant to Article 2497 *et seq.* of the Italian Civil Code and is the operating company within the Salcef Group's core business relating to building and railway construction. The Company operates through Operating Directorates active in the sectors of "Track works", "Multidisciplinary Works", "Energy" and "Rail Grinding".

Furthermore, specific Operating Directorates are established in SF's active foreign Branches.

As well as the above Operating Directorates, which handle all contracts by specific type, SF also manages Contracts for Large Infrastructure Projects: these contracts are managed not by a specific Operating Directorate but by specifically designated Project Managers, directly answerable to the company's Top Management. The Project Managers of this specific activity are coordinated by the Multidisciplinary Works Business Unit.

Salcef S.p.A. is certified to the following standards:

- ISO 9001 - Quality Management System
- ISO 14001 - Environmental Management System
- ISO 45001 - Occupational Health and Safety Management System
- ISO 37001 - Anti-Bribery Management System
- SA8000 - Social Accountability Management System (SA8000)
- ISO 39001 - Road Traffic Safety Management System
- UNI PdR 125:2022 - Guidelines on the Management System for Gender Equality
- ISO 30415 - Human Resources Management – Diversity, Equity and Inclusion

Furthermore, the Company is SOA-certified for many categories of works with unlimited amounts.

The Company is managed by a Sole Director (hereinafter referred to as "SD") and has also appointed a Board of Statutory Auditors.

For its foreign branches, Salcef S.p.A. has established governance mechanisms to oversee their operations. In particular, for each branch established for the fulfilment of contracts abroad, the Company has:

- established a functional organisation chart and an administrative structure which interfaces with and is answerable to the competent Salcef S.p.A. department on specific topics;
- appointed a Branch Manager answerable to the Sole Director (SD), who heads all branch employees hired abroad and/or on secondment from the Salcef Group; the Branch Manager holds suitable delegated powers and is the branch's Legal Representative, directing and managing all its activities (accounts and taxes, HR management, financial planning, order/contract management, asset management, customer relations, health, safety and environmental compliance, etc.) within the limits of the powers awarded;

In order to ensure that the behaviour of all those working on behalf or in the interest of the Company is always compliant with the relevant laws and regulations and consistent with the principles of ethics and transparency in the conduct of the company's business and operations, Salcef S.p.A. has adopted an Organisation, Management and Control Model (Governance Model) (hereinafter "Model"), in line with the

requirements of Italian Legislative Decree no. 231/2001 (hereinafter "Decree" or "Leg. Decree 231/2001"; for further information regarding the Decree, reference should be made to Annex A of this Model) and in accordance with the Guidelines issued by Confindustria and updated over time.

The following people are Recipients of the Model (hereinafter the "Recipients") and thus obliged to be familiar with and apply it, within the context of their specific responsibilities and tasks:

- the SD, in the pursuance of the corporate purpose in all the resolutions passed and, in all cases, all those who (even *de facto*) represent, manage, administer, direct or control the company or any of its business units which have financial and functional independence;
- the members of the Board of Statutory Auditors, in their activity of controlling and verifying the formal correctness and substantive legality of the Company's activities and the operation of its internal control system;
- the members of the Supervisory Body;
- all employees (including those working at the branches);
- all those who, although they do not belong to the Company, operate under its mandate or in its interest, within the limits of the existing relationship and the risk profile pursuant to Leg. Decree 231/2001 with regard to the tasks undertaken;
- all those who have dealings with the company, against payment or free of charge, in any way (such as, but not limited to, consultants, suppliers and third parties in general), within the limits of the existing relationship and the risk profile pursuant to Leg. Decree 231/2001 with regard to the tasks undertaken.

Recipients are obliged to strictly comply with all the Model's provisions, also with regard to the fulfilment of the duties of rectitude and diligence arising from their established legal relationships with Salcef S.p.A..

Salcef S.p.A. disapproves of and punishes any behaviour which fails to comply with the law and the provisions of the Model, even if the conduct is undertaken in the belief that it pursues, even partially, the Company's interest, or with the aim of benefiting it.

1.2 Purposes of the Model

The purposes of the Model are as follows:

- to strengthen and supplement the corporate governance system of Salcef S.p.A., which oversees the management and control of the Company;
- to define a structured and organic system of tools for preventing and controlling the risk of committing the offences referred to in the Decree (hereinafter "predicate offences"; for the types of predicate offences, refer to Annex A of the Model);
- to inform and train the Model's Recipients with regard to the existence of the system and the need for their conduct to constantly comply with it;
- to forcefully state Salcef S.p.A. does not tolerate illegal behaviour, regardless of the end pursued or the mistaken belief of acting in the Company's interest or to its advantage, since such behaviour is always contrary to the ethical principles and values that inspire Salcef S.p.A., and thus to its interests
- to inform and raise the awareness of all those working in Salcef S.p.A.'s name, on its behalf or in its interest in any way, that the commission of a predicate offence on the mistaken impression that it is in the Company's interest leads not only to penalties under criminal law for the offender but also to administrative penalties for the Company (for further information about penalties under Leg. Decree 231/2001 see Annex A of the Model), exposing it to financial, operational and reputational damage;
- to inform all those working in the name, on behalf or in any way in the interest of Salcef S.p.A. that any breach of the provisions of the Model will lead to disciplinary and/or contractual measures, before and regardless of whether or not an offence is actually committed.

1.3 The issue and maintenance process of Salcef S.p.A. Model

Salcef S.p.A. guarantees that the Model is operational, updated and constantly implemented in accordance with the methods recommended by the Confindustria Guidelines and the relevant best practices.

The Company approved its Organisation, Management and Control Model pursuant to the Decree in 2013, and it has updated it by subsequent resolutions, to reflect both the additions to the regulatory framework and changes in the Company's own organisation and processes.

In particular Salcef S.p.A.:

- performs a regular risk assessment on the activities exposed to the risk of commission of the offences envisaged by the Decree, in the sense of organisational areas or processes (including those of the branches) in which, in theory, the predicate offences might be committed, through updates to the regulations, analysis of the company context, and assessment of previous case histories within the company's organisation. In accordance with the recommendations of the Confidustria Guidelines, the risk assessment identified categories of predicate offences covered by the Decree considered relevant for the Company; therefore, the critical issues that arose in the past during the operations of Salcef S.p.A. and of the Salcef Group companies were also taken into consideration. Special attention was focused on those areas which, partly on the basis of past experience, were identified as most exposed to the potential risk of commission of the predicate offences, and the checks put in place by the Company to prevent this risk were analysed. Further to identification of the areas at risk and the relevant categories of offences, the sensitive activities, meaning the activities during the performance of which the offences envisaged by the Decree could potentially be committed, were identified within each area at risk. Amongst the sensitive activities identified, those which, hypothetically, could be considered as potential means of commission of the offences under consideration were then pinpointed.

  The output from this activity is a document containing the map of the company's operations, identifying the areas with risk of or potentially instrumental to the commission of offences and specifying the relative sensitive activities and the categories of offence to which they are potentially associated (hereinafter "map of risk areas"). Examples of the ways in which the predicate offences covered by the Decree may be committed are provided in the Special Parts of the Model.

  The areas of activity at risk also include those which, as well as having direct significance as activities which could constitute criminal conduct, could also be indirectly significant for the commission of the predicate offences, being instrumental to their commission. Instrumental activities are, in particular, those in which the factual conditions may occur which allow the potential commission of the predicate offences in the context of the areas directly assigned to perform the activities specifically referred to by the offence in question.

  With regard to all risk areas and instrumental areas, consideration is also given to any indirect relationships, meaning existing or possible relationships between Salcef S.p.A. and third parties. It is important to note that the risk profiles relating to the activities performed by Salcef S.p.A. are also assessed with regard to the possibility that company staff may collude with third parties, either occasionally or temporarily (joint participation in an offence) or in an organised manner for the purposes of committing an indefinite series of offences (organised crime offences). Attention was also paid to the possibility that the offences considered might be committed abroad or on a cross-border basis.

  Currently, potential risks have been identified with regard to the offences covered by Articles 24, 24 *bis* and 24 *ter* (also relating to transnational crimes), 25, 25 *bis*, 25 *bis* 1, 25 *ter*, 25 *quater*, 25 *quinquies*, 25 *septies*, 25 *octies* and *octies*.1, 25 *novies*, 25 *decies*, 25 *undecies*, 25 *duodecies*, 25 *terdecies*, 25

quinquiesdecies, 25 *sexiesdecies*, 25 *septiesdecies* and 25 *duodevicies* which will be discussed in greater detail in the Special Parts of the Model.[2]

The Company also has a complex of organisational and procedural measures in place with regard to the other categories of offence, not specifically examined in the Special Parts of the Model, in order to ensure that the company's business is correctly conducted, and thus also minimise the risk of commission of these offences. Reference here is first and foremost to the principles set out in the internal regulatory system;

- on the basis of the map of risk areas, it monitors and analyses the system of existing preventive controls implemented within them (organisational system, authorisation system, management control system, outsourced process management system, documentation monitoring and control system, operating procedures, etc., also with regard to the branches) in order to assess their fitness for the purpose of preventing the risk of offences ("as-is analysis").

  The checks on the preventive control system also concern the activities carried out by external companies on the basis of service contracts, taking into account:

  - formal statement of the services provided in specific service contracts;
  - provision of measures to control the activities actually undertaken by the mandated companies, on the basis of the services defined by the contract;

- identifies areas where the system of controls can be supplemented and/or strengthened, and defines the relative corrective measures to be taken ("gap analysis");
- ensures the constant implementation of the behavioural principles and procedural rules established by the Model and verifies that the control tools are truly suitable and operational, continuously monitoring effective compliance with the Model.

1.4 The Components of Salcef S.p.A. Model

The Model is based on an architecture characterised by the following components:

- an **internal regulatory system**, intended to prevent the predicate offences, which includes, amongst other things:
  - Regulation D310 – Salcef Group Code of Ethics and Conduct, adopted by SF, which contains the core principles governing the conduct of the Salcef Group's business (ethical principles and behavioural rules which must be followed, during the conduct of the company's business and its activities, by all those working on behalf of or in the interest of the Group);
  - Regulation D305 – Labour Rules, which describes the main rules of conduct to be applied at work.

  Although they formally consist of documents which are separate from the documentation of the Model itself, the Salcef Group Code of Ethics and Conduct and the "Labour Rules" are to be considered as an integral part of the Model;

  - internal procedural rules approved by the governing body or a delegated entity[3], also intended to regulate working procedures in areas at risk (including those of the branches), which provide the

[2] Only with regard to the offences covered by Article 603-*bis* of the Criminal Code "*Illegal intermediation and exploitation of labour*" *("gangmastering")*.

[3] In accordance with the company documentation system, the main internal procedural rules are:
- **Procedures**: Documents which define the procedures for performing an activity or an interconnected series of activities. A procedure states who does something, what they do, how it is done, where, when and why they do it and who is responsible.

rules to be followed when performing company activities, specifying the checks to be performed to ensure their correctness, efficacy and efficiency.

The internal procedural rules applicable to the risk areas include:

- separation, within each process and as far as the characteristics of the organisational structure allow, between the person who takes and authorises the decision, the person who implements it and the person who controls the process ("separation of functions");
- documented traceability of every significant step in the process;
- a suitable level of formal documentation, dissemination and communication of the rules.

Internal procedural rules are permanently stored in the company's Intranet, in the applicable version, and are clearly retrievable and usable by the Company's employees who have access to the service. The Company also keeps a paper copy of the internal procedural rules available for consultation at its headquarters (for example, for production workers who do not have access to the Intranet service).

The widespread distribution of the documents that make up the internal regulatory system, including the disciplinary system, is also ensured through the timely hand-delivery of the materials in paper form.

For an overview of the internal procedural rules applicable to the risk areas, refer to Annex B of the Model.

Furthermore, Salcef S.p.A.., has also defined the responsibilities, procedures and timescales for the drafting, updating, verification, approval and dissemination of the internal procedural rules. [4]

In addition to the internal procedural rules, reference must also be made to the high-quality, nationally and internationally established IT procedures (i.e., software applications) used to support the company's activities.

They constitute the "guidelines" for the procedures for performing specific transactions and ensure a high level of standardisation and compliance, since the processes which these apps manage are validated upstream of issue of the software.

- a **management control system** and a **cash flow control system** in the activities at risk.

  Cash flows are managed in compliance with the principles of traceability and availability of documentary evidence of the operations undertaken, and consistency with the powers and responsibilities assigned. In this regard, SG, on the basis of the existing service agreement, carries out for Salcef S.p.A. an annual financial planning (income/expenditure/sourcing of any necessary funding), which is regularly updated.

  The management control system adopted by Salcef S.p.A. (Procedure P156 – Company Planning and Control Activities) comprises the various stages in preparation of the annual budget, the work plans and operational scheduling of job orders, analysis of the related periodic reports and the production of forecasts.

  The system guarantees:

- **Instructions**: Documents which provide recommendations for the correct management of the activity to which they refer. An instruction establishes an action to be performed or specifies how an activity is carried out;
- **Regulations:** Documents which define procedures, behaviours or a sequence of actions, formally defined in the regulation or standard, which must be systematically complied with.

[4] See Procedure P114 – Management of Documentation.

- the involvement of a number of different parties, in terms of the appropriate separation of functions for processing and transmitting information, so that all expenditure is applied for, authorised, made and checked by independent departments or, as far as possible, separate parties;
- the preservation of the company's assets, with the associated ban on risky financial operations;
- the ability to provide timely reporting of any anomalies or the existence and emergence of critical situations through an adequate and timely system of information flows and reporting, also to the Supervisory Body ("SB" or "Body") if these are deemed significant with regard to the contents of the Decree;

- an **organisational structure** consistent with the company's activities, capable of ensuring ethical conduct, and guaranteeing a clear, coherent attribution of tasks and appropriate separation of functions, in line with the characteristics of the structure itself, ensuring that the mechanisms envisaged by the organisational structure are actually implemented and controlled, by means of:
  - a formally defined organisation chart, which describes the Company's organisational model (including branches) and identifies the hierarchical and functional reporting lines of all Directorates, Functions and their respective reporting figures, such as Production Coordinators, Technical and Site Managers, etc. (hereinafter, jointly, "company functions");
  - Regulation D308 – Corporate Organisation, which not only defines the company's organisation but also establishes the hierarchical reporting lines, scope and structure of each company function (including branches), as well as the relevant responsibilities, tasks, and activities, accurately reflecting the way in which the company's functions actually operate;
  - Regulation D309 – Persons with Responsibility within the Organisational Structure, which identifies the key figures involved in the organisational structure;
  - service agreements with third parties, which may belong to the Salcef Group, used to manage entire processes or parts thereof;
  - a formally defined architecture of powers (delegations of authority and powers of attorney) which forms an integral and substantial part of the Model.

    Specifically, a delegation of authority (or "management" power) is an internal act which assigns functions, tasks and responsibilities. Authorisation power, which is the power of approval valid within the company and linked to the exercise of a delegation of authority, is strictly correlated to the delegation itself (one example of an internal authorisation power is the power to approve the so-called Purchase Requests).

    Delegations of authority are awarded by means of the aforesaid Regulations: *Corporate Organisation* and *Persons with Responsibility within the Organisational Structure*.

    The power of attorney (the power "to sign for/represent the company") is awarded by means of a unilateral legal act by which the Company assigns specific representation powers, empowering the recipient to act on its behalf with third parties.

    These powers are strictly related to and consistent with the organisational and management responsibilities assigned and, where appropriate, limited to clearly defined value limits.

    In particular, with regard to the power of attorney system, the Company awards:

    - permanent representation powers, awarded through registered powers of attorney witnessed by a Notary Public, with regard to performance of the activities related to the permanent responsibilities assigned within the company's organisation;
    - powers relating to individual transactions, awarded by power of attorney not necessarily witnessed by a Notary Public, in accordance with the laws which define the forms of representation and with the types of individual acts to be executed, also considering the different requirements concerning enforceability against third parties.

    The underlying principles of the system for the award of powers are as follows:

- definition of roles, responsibilities and controls within the process of granting, updating and revoking delegations of authority and powers of attorney;
- granting, updating and revocation of powers in accordance with the roles covered in the organisation; in particular, constant updating and consistency is ensured between the system of powers and the organisational and managerial responsibilities defined, on the occasion, for example: of the review of the company's macro-organisational structure (establishment of new organisational units); of significant changes in responsibility and turnover in key positions in the structure; of individuals leaving the organisation who have corporate powers or joining the organisation who need corporate powers;
- dissemination of information concerning the allocation of the responsibilities assigned and any changes;
- regular review of conformity of exercise of representation powers with the acts awarding them;
- regular monitoring of the adequacy of the system of powers and updating of it in response to any changes in the company's business.

The additional essential requirements for the system for the award of delegations of authority and authorisation powers, subject to the core principles set out above, are as follows:

- delegations of authority must link each management power and the relative responsibilities to an appropriate position within the organisation, taking care not to concentrate too many powers in the hands of a single person;
- delegations of authority and authorisation powers are defined (by means of the aforesaid Regulations) by the Sole Director of the Company, who is responsible for ensuring that they remain appropriate over time;
- the powers assigned must be consistent with the company's objectives.

The essential requirements for the award of powers of attorney, subject to the core principles set out above, are as follows:

- every person empowered to represent Salcef S.p.A. must hold a suitable power of attorney, which specifically identifies the person authorised to represent the company in relation to counter-parties, including the Public Administration;
- every power of attorney shall define in detail the powers conferred on the person concerned;
- powers of attorney shall be consistent with and conform to the management and authorisation powers conferred on the individual holder of the power of attorney, except in the case of powers of attorney for single transactions;

- a **pay system** for workers and for those who, although they are not employees, operate under mandate or in the interests of the Company, designed with the aim of providing fair pay for the role occupied, bearing in mind the responsibilities assigned and the skills and capabilities shown;
- a **system for the management of outsourced processes**, for which the Company has defined the outsourced operations, the supplier selection criteria - in terms of professionalism, reputation, good standing and financial capacity - and the methods for assessing their performance level.

Salcef S.p.A. has signed service agreements (1st level Intercompany Service Agreements) to regulate its relations with other companies, including those which belong to the Salcef Group, which supply it with services. These agreements specify:

- the activity to be supplied, the procedures for the provision of the service and the relative fee;
- that the supplier must perform the outsourced activities appropriately, in accordance with current legal requirements and the Company's instructions;
- that the supplier must guarantee the confidentiality of data relating to Company;
- that the Company is entitled to check and access the supplier's operations and documentation;
- a system of penalties in the event of breach of contract;
- that the contract cannot be even partially subcontracted without the Company's consent;
- specific clauses with regard to corporate administrative liability;

- the appointment of a **Supervisory Body** - which meets the relative requirements of autonomy, independence, continuity of action and professionalism - tasked with overseeing the operation of and compliance with the Model and suggesting any updates to it, further to the award to the said Body of powers, resources and access to the information necessary for the fulfilment of its duties;
- the provision of a **training and information system** aimed at ensuring all Recipients have a solid understanding of the principles and rules with which the actual operations of Salcef S.p.A. must comply;
- the creation of a specific **disciplinary system** to punish any breach of the Model (see §4 and Regulation D306 - Disciplinary Code).

1.5 Control system pursuant to Italian Leg. Decree 231/2001

The Company aims to implement an effective system of preventive controls, structured so that it cannot be circumvented except by fraudulent means, also for the purpose of excluding the administrative liability of the entity.

The following are the criteria followed when establishing the control measures intended to prevent the risk of commission of the predicate offences. These measures (also applicable to branches) are structured on three levels:

- **general control principles**, with which decisions regarding the design of the internal control and risk prevention system must comply, regardless of the degree of relevance of the individual types of offence or the degree of risk assigned to each of the risk areas identified;
  - **separation of functions** - as far as the characteristics of the organisational structure allow, there must be separation of activities between the people who perform, verify and authorise operations;
  - **existence of formal internal procedural rules and standards** - there must be company rules capable of regulating activities, responsibilities and controls;
  - **existence of delegations of authority and powers of attorney** - there must be formal rules for the exercise of delegations and powers of attorney; every single operation or transaction is carried out in compliance with the delegations and powers of attorney in force;
  - **traceability** - individuals, the company functions concerned and/or the IT systems used must ensure that it is possible to identify and trace the sources, the information used and the checks applied which underlie the company's decision-making processes and the procedures for the management of financial resources;
- **general principles of conduct**, providing for general behavioural provisions aimed at standardising the making and implementation of decisions, within each of the crime areas deemed most relevant or significant;
- **preventive control principles**, which consist of control measures intended to prevent the actual commission of the offences in the context of each of the sensitive activities for each of the risk areas mapped and specified in the Special Parts of the Model.

In the light of the specific area of business of Salcef S.p.A. (also taking into account the activities carried out by the Company through its branches abroad, as well as in view of the outsourced activities), attention was focused on the risk of commission of the offences considered **most significant**, which are those covered by Articles 24 and 25 (offences against the Public Administration), 24 *ter* (organised crime offences, also with regard to international crime as per Law 146/06), 25 *ter* (corporate offences), 25 *quinquies* (crimes against the individual)[5], 25 *septies* (manslaughter or serious or grievous bodily harm, committed through breach of occupational health and safety legislation), 25 *octies* and octies.1 (offences of receiving, laundering and using money, goods or assets of unlawful origin, as well as self-laundering, and crimes relating to non-cash means of payment and fraudulent transfer of values), 25 *decies* (inducement not to

[5] See Note 1.

make statements or to make false statements to the Judicial Authorities), 25 *undecies* (environmental offences) and 25 *quinquiesdecies* (tax offences) of the Decree. The general control principles described in the General Part also apply to these categories of offences, as do the general principles of conduct and preventive control set forth in Regulation D310 – Salcef Group Code of Ethics and Conduct and in Regulation D312 – Organisation, Management and Control Model (Governance Model) (Leg. Decree no. 231/2001) - Special Parts.

With regard to the offences covered by Articles 24 *bis* (computer crimes), 25 *bis* (offences involving counterfeiting of currency, legal tender, revenue stamps, instruments or identification marks), 25 *bis* 1 (crimes against industry and trade), 25 *quater* crimes involving terrorism or the subversion of the democratic order), 25 *novies* (copyright infringement offences), 25 *duodecies* (employment of third-country nationals staying in Italy illegally), 25 *terdecies* (racism and xenophobia) and 25 *sexiesdecies* (smuggling), 25-*septiesdecies* (crimes against the cultural heritage) and 25-*duodevicies* (laundering of cultural assets and devastation and plundering of cultural and landscape assets), the outcome of the risk assessment activities leads us to believe that there is a concrete possibility that these offences could be committed, but that they are **less significant** by virtue of the business activities of the Company and its organisation. Therefore, the general control principles described in the General Part also apply to these categories of offences, as do the general principles of conduct and preventive control set forth in Special Part "G" of Regulation D312 - Organisation, Management and Control Model (Governance Model) (Leg. Decree no. 231/2001) – Special Parts and in Regulation D310 – Salcef Group Code of Ethics and Conduct.

It is considered that the risk of the commission of the other categories of offences envisaged by the Decree is **insignificant** by reason of Salcef S.p.A.'s area of business, and they are therefore regulated by the general control principles set forth in the General Part.

The table below summarises the points made above with regard to the significance to Salcef S.p.A. of the categories of offences covered by Leg. Decree 231/2001 and the outcome of the risk assessment performed:

	Risk of commission considered **most significant**	Risk of commission considered **less significant**	Risk of commission considered **insignificant**
Offences against the Public Administration (Articles 24 and 25)	X		
Computer crimes (Article 24 bis)		X	
Organised crime offences and transnational crimes (Article 24 ter of the Decree and Law 146/06)	X		
Offences involving counterfeiting of currency, legal tender, revenue stamps, instruments or identification marks (Article 25 bis)		X	
Crimes against industry and trade (Article 25 bis 1)		X	
Corporate offences (Article 25 ter)	X		
Crimes involving terrorism or the subversion of the democratic order (Article 25 quater)		X	
Female genital mutilation practices (Article 25 quater 1)			X
"Illegal intermediation and exploitation of labour" ("gangmastering") (Article 603-bis of the Criminal Code) in the context of crimes against the individual (Article 25 quinquies)	X		
Other crimes against the individual (Article 25 quinquies)			X
Market abuse (Article 25 sexies)			X

	Risk of commission considered **most significant**	Risk of commission considered **less significant**	Risk of commission considered **insignificant**
Manslaughter or serious or grievous bodily harm committed through breach of occupational health and safety legislation (Article 25 septies)	X		
Offences of receiving, laundering and using money, goods or assets of unlawful origin, as well as self-laundering and crimes relating to non-cash means of payment and fraudulent transfer of values (Article 25 octies and Article 25 octies.1)	X		
Copyright infringement offences (Article 25 novies)		X	
Inducement not to make statements or to make false statements to the Judicial Authorities (Article 25 decies)	X		
Environmental offences (Article 25 undecies)	X		
Employment of third-country nationals staying in Italy illegally (Article 25 duodecies)		X	
Racism and xenophobia (Article 25 terdecies)		X	
Cheating in sporting competitions, illegal gaming or betting and games of chance by means of prohibited devices (Article 25 quaterdecies)			X
Tax offences (Article 25 quinquiesdecies)	X		
Smuggling (Article 25 sexiesdecies)		X	
Crimes against the cultural heritage (Article 25 septiesdecies)		X	
Laundering of cultural assets and devastation and plundering of cultural and landscape assets (Article 25-duodevicies)		X	

The following table summarises the control measures applicable in relation to the significance of the categories of offences envisaged by Leg. Decree 231/2001:

	Categories of offences for which the risk of commission is considered **most significant**	Categories of offences for which the risk of commission is considered **less significant**	Categories of offences for which the risk of commission is considered **insignificant**
General control principles	General Part		
General principles of conduct	Specific Special Part	Special Part "G"	N/A
Preventive control principles	Specific Special Part	N/A	N/A

1.6 The structure of the Model's Explanatory Document

The Model's Explanatory Document consists of a General Part and Special Parts.

The General Part illustrates the Model's essential components, with particular reference to the SB, staff training and distribution of the Model inside and outside the company, the disciplinary system and the measures to be adopted in the event of failure to comply with its provisions.

The Special Parts cover the different types of offence and administrative offences, the risk of the commission of which is considered significant with regard to Salcef S.p.A..

Each Special Part details the individual offences referred to by the Decree (for the types of the predicate offences, see Annex A of this Model), the general principles of conduct to be complied with in all areas potentially at risk of an offence, and the identified risk areas.

Within each area at risk of crime, the sensitive activities are identified, the possible ways of committing crimes or conduct instrumental in their commission, as well as the preventive control principles to be applied, also with reference to the activities totally or partially outsourced to other companies, including those belonging to the Salcef Group.

The general principles of conduct and the principles of preventive control described in the Special Section must be complied with by all internal Recipients of the Model, including employees working at the foreign branches.

In order to ensure compliance with the aforementioned control principles, the Company is committed to continual monitoring, to guarantee the adequacy of the Model over time, and thus to keep the Special Parts up to date with any significant changes in the Company's sectors of business, organisational structure or processes.

1.7 Amendments and supplements to the Model

The Model is adopted and subsequently amended and supplemented by the Sole Director of Salcef S.p.A., in accordance with the provisions of Article 6, paragraph 1 (a) of the Decree.

The Sole Director prepare amendments to the Model with the aid of the competent company functions of Salcef Group S.p.A. (based on the existing service agreement), and notifies the Shareholders' General Meeting, the Board of Statutory Auditors and the Supervisory Body accordingly.

1.8 Adoption and management of the Model in partnership structures

Salcef S.p.A. considers compliance with the laws and regulations and the principles set out in Regulation D310 - Salcef Group Code of Ethics and Conduct essential for the maintenance and improvement of the company's value over time.

With regard to the establishment of new partnership structures, on a national and international basis, Salcef S.p.A. verifies whether the partners are compliant with Legislative Decree 231/2001 or have adopted equivalent compliance models.

2 Supervisory Body

2.1 Composition and prerequisites of the SB

The Body is appointed by the SD, who normally also appoints its Chairman and informs the Shareholders thereof.

If the SD does not appoint the Chair, he or she is chosen in accordance with the Supervisory Body Charter (Regulation D311 – Supervisory Body Charter).

The members of the SB are professionals of proven competence and experience in legal, financial, internal control and compliance issues, as well as with adequate and proven experience in the scope of application of the Decree.

The SB's appointment, duties, powers, activities and operation, as well as the duration of its appointment and the dismissal, replacement and requirements of its members, are regulated by a specific "Charter", approved by the Company's SD.

The Body also has its own Regulations, reflecting its operational and organisational independence, and governing its functioning. The Regulations are approved by the Body and sent to the Sole Director for information.

In accordance with the Decree and the Confindustria Guidelines, the SB of Salcef S.p.A. complies with the prerequisites of:

a) autonomy and independence;
b) professionalism;
c) continuity of action.

a) Autonomy and independence

The SB enjoys autonomy and independence from the Company's corporate bodies over which it exercises its supervisory functions.

It is in no way involved in management activities, nor is it in a position of hierarchical dependence.

In order to preserve the independence of the SB, its Charter specifies that it serves for a term of three years and its members can be re-elected. In all cases, members continue to serve until their successors are appointed.

As a further guarantee of its independence, the SB informs the Sole Director, the Board of Statutory Auditors and the Shareholders' Meeting of the activity carried out every six months. In all cases, the Body notifies the SD of any particularly significant events immediately (see point 3.4).

No company function, body or structure is empowered to challenge the activities carried out by the SB, except for the power and duty of the governing body to oversee the adequacy of the functions performed by the SB itself, in order to guarantee the functioning, updating and implementation of the Model.

In the performance of its functions, the SB:

- has unrestricted access to all the Company's organisational structures and all its personnel, and to all company documents and/or information relevant for the performance of the functions assigned to the SB by Legislative Decree 231/2001;

- is provided with adequate financial resources to ensure it can carry out its work. To this end, on the basis of the SB's own recommendations, the Sole Director of Salcef S.p.A. shall allocate a budget to the SB for the costs and expenses to be incurred in the performance of its functions.

The SB has completely independent disposal of the sums assigned to it, with no need for any authorisation or approval of the relative costs and expenses, except for the obligation to provide the Company with an annual statement of the sums used.

b) Professionalism

The members of the SB have specific technical and professional skills appropriate to the functions the Body is called upon to perform, and are also able to draw on technical assistance from inside or outside the Company as well as on that of the relevant corporate functions of Salcef Holding (on the basis of the services agreement in place).

c) Continuity of action

The SB operates within the Company, exercising its powers of control on a continuous basis and meeting at least quarterly in order to fulfil its mandate.

The SB monitors company processes defined as sensitive in the terms of the Decree with the aid of the company's body of procedures, the information flows directed at it by the Model and the relative procedure (see paragraph 3.5), and meetings with the Managers of the areas potentially at risk of offences. For a better, more effective performance of its tasks and functions, in addition:

- the Body organises formal meetings with Salcef S.p.A. corporate officers and functions, as considered useful for the fulfilment of its tasks;
- the Company coordinates any requests for clarification or for further information made by the SB with reference to the outsourced activities and processes;
- the Company makes the support of its own resources available to the SB, where necessary. In particular, the SG Internal Audit & Compliance function assists the SB in the performance of its supervisory activities, also in the role of Technical Secretariat, further reinforcing the requirement for continuity of action of the SB.

2.2 Causes of ineligibility, incompatibility, disqualification and withdrawal of mandates of SB members

Appointment as a member of the SB is conditional on continual compliance with the requirements envisaged by its Charter.

The following constitute grounds for ineligibility and, if arising subsequently, for disqualification or withdrawal of the mandate for "just cause", as the case may be, for members of the SB:

a) legal status of debarment, disabling, bankruptcy or being found guilty, even with a non-definitive sentence, of an offence which involves even temporary debarment from public posts or disqualification from management positions;

b) status of spouse or relative by blood or marriage up to the fourth degree with Salcef Group Shareholders, Directors, Statutory Auditors or managers;

c) situations which may lead to even potential conflicts of interest, and in particular business relations or professional appointments with the Salcef Group. Appointment to a post on the Board of Statutory

Auditors or the relationship maintained by the Supervisory Body in general regarding its assignment is not relevant;

d) direct or indirect ownership of shareholdings in Salcef S.p.A. or other Salcef Group companies which may impair their independence or autonomy of judgement;

e) situations which may prevent the diligent, effective fulfilment of the mandate in the interest of Salcef S.p.A.;

f) serious breach of their duties as defined by the Model and the SB Charter, or any additional situation or condition which impairs their independence of judgement in the exercise of their functions, bearing in mind the interest of the Salcef Group;

g) one of the situations listed below: (i) being the subject of preventive measures imposed by the Judicial Authorities; (ii) being sentenced to or reaching a plea-bargaining settlement pursuant to Articles 444 et seq. of the Criminal Procedural Code, even pending appeal, with regard to the offences envisaged by the Decree or offences of the same kind (e.g. bankruptcy offences, property offences, offences against public trust); (iii) being the subject of criminal proceedings with regard to the offences envisaged by the Decree or offences of the same kind (e.g. bankruptcy offences, property offences, offences against public trust, etc.); (iv) being found guilty, even pending appeal, under administrative law, of one of the offences envisaged by Articles 187 *bis* and 187 *ter* of Leg. Decree no. 58/1998 (Consolidated Law on Finance); (v) being under investigation for offences of conspiracy or organised crime (e.g. Mafia, Camorra or other organised crime syndicates under any local name which pursue purposes or use methods similar to those of Mafia-type organisations); (vi) being sentenced, even pending appeal, subject to the effects of rehabilitation, to at least one year of imprisonment for any intentional offence; (vii) having criminal proceedings of any type ongoing and having been sentenced under criminal law, even by alternative proceedings, even if the judgment is not yet final;

h) if, further to a guilty verdict against the Company under the Decree or a plea-bargaining agreement that has become final, the Body is found to have "*failed to exercise sufficient vigilance*", in accordance with the provisions of Article 6, paragraph 1 (d) of the Decree;

i) breach of confidentiality obligations, as detailed in the SB Charter;

j) gross negligence in the fulfilment of the tasks related to the appointment;

k) failure to attend three consecutive meetings of the Body.

Moreover, each member of the Body will be subject to the ban on competition contained in Article 2390 of the Italian Civil Code.

Each member of the SB is obliged to immediately inform the Body - which will notify the Company - of the existence or occurrence of any of the conditions set forth above, as soon as they become aware of them.

To ensure the continuity of action of the SB and safeguard its legitimate fulfilment of the functions and position occupied against unjustified dismissal, both the withdrawal of the mandate conferred on one or more members of the SB - which may only take place for "just cause", when one of the conditions listed above, defined in detail by the SB Charter is met - and disqualification shall be decided by a specific resolution of the SD, after consultation with the Shareholders' General Meeting, the Board of Statutory Auditors and the other members of the Body.

In the event of resignation, disqualification or dismissal of a member of the Body, the SD shall appoint a replacement without delay. The member thus appointed shall serve until the end of the mandate of the entire Body.

In the event of resignation, disqualification or dismissal of the Chair of the Body, it will be temporarily chaired by the longest-serving member or, in the event of a tie, by the oldest member in terms of age, who shall remain in post until a new Chair of the Body is appointed.

In the event that the mandates of all or the majority of the members of the SB are withdrawn, the SD shall appoint a new Body without delay, after consultation with the Shareholders' General Meeting and the Board of Statutory Auditors. Pending appointment of the new SB, the functions and tasks assigned to it may be temporarily performed by the Board of Statutory Auditors, pursuant to Article 6, paragraph 4 *bis* of the Decree.

Furthermore, after consulting the Shareholders' General Meeting, the Board of Statutory Auditors and the other members of the Body, the SD may also order the suspension from duty of a member of the Body for:

- the provisional application of a preventive measure;
- a guilty verdict for an offence other than those for which dismissal is envisaged;
- application of an individual precautionary measure.

After consulting the other members of the Body, the Shareholders' General Meeting and the Board of Statutory Auditors, the SD will appoint an *ad interim* member of the Body.

In the event that all or a majority of the members of the SB are suspended, the Sole Director shall appoint a new Body without delay, after consultation with the Shareholders' General Meeting and the Board of Statutory Auditors. Pending appointment of the new SB, the functions and tasks assigned to it may be temporarily performed by the Board of Statutory Auditors, pursuant to Article 6, paragraph 4 bis of the Decree.

2.3 Functions and powers of the SB

Responsible for verifying and overseeing the adequacy of and effective compliance with the Model and its updating, the Body is completely independent in the performance of its functions and there is no appeal against its rulings.

Specifically, the SB's duties are:

- to verify the effectiveness of the Model in relation to the company's structure and its actual ability to prevent the commission of the offences referred to in the Decree, suggesting any updates to the Model it considers necessary, with particular reference to evolutions and changes in the company's organisational structure or operations and/or the relevant legislation;
- to monitor and assess the validity of the Model over time, promoting all actions necessary to assure its effectiveness, also after consultation with the company functions concerned (including those of SG, on the basis of the existing service agreement);
- on the basis of its Plan of Operations, and also through unscheduled and unannounced inspections, to perform checks on the company functions involved in the risk areas, to ensure that activities are carried out in accordance with the Model adopted;
- to check the implementation and actual functioning of the solutions proposed by means of follow-up activities;
- to perform regular checks, with the aid of the competent company functions (including those of SG, on the basis of the existing service agreement), on the system of powers in force, in order to verify their consistency with the organisational and managerial responsibilities defined, recommending changes if managerial powers and/or roles do not correspond to the powers of representation conferred on the internal manager or their subordinates;
- to verify the actions of the holders of official powers (delegations of authority, authorisation powers and powers of attorney), on the basis of its Plan of Operations;
- to perform the appropriate analyses to investigate any breaches of the Model;

- to implement an information flow, in conformity with the Model, in relation to the competent Corporate Bodies, enabling the Supervisory Body to report to them with regard to the effectiveness and compliance of the Model;
- to oversee the effective application of the Model and identify any non-compliant conduct which emerges from the analysis of the information flow and the reports received;
- to notify the Corporate Bodies immediately of any breaches of the regulatory framework - the rules and procedures - which may give rise to the offences covered by the Decree;
- to promote an appropriate staff training process by means of suitable programmes to increase knowledge and understanding of the Model;
- to monitor the situation to ensure that the Model's Recipients are well informed about the tasks and duties relating to supervision of the risk areas to prevent the commission of the offences covered by the Decree;
- to perform regular checks on the effectiveness of the clauses intended to ensure Recipients' compliance with the Model, with input from the competent company functions (including those of SG, on the basis of the existing service agreement);
- to report any breaches of the Model to the competent bodies, as specified by the disciplinary system, to allow the adoption of any disciplinary measures.

To perform its tasks, the Supervisory Board is vested with the powers listed below:

- to access all company documents and/or data relevant for the performance of the functions assigned to the SB by Leg. Decree 231/2001;
- to use the services of external consultants of proven professionalism when necessary for the fulfilment of its activities;
- to request specific information flows which enable the Supervisory Body to be regularly updated, by the company functions concerned, about the activities considered to be at risk of offences, and, where it considers this necessary, to establish additional communication / reporting procedures, also to become aware of any violations of the Model;
- to check that Recipients provide the information, data and/or notifications required of them without delay;
- to conduct direct interviews with the company's employees, the SD and the members of the Board of Statutory Auditors of the Company when necessary;
- to request information from external consultants, agents, financial and business partners, service providers and auditors within the context of the activities they perform on the Company's behalf.

The Body may decide to delegate one or more specific tasks to its members, on the basis of their respective competences, with the obligation to report to the Body. In all cases, all members of the Body retain collective responsibility with regard to functions which it delegates to its individual members or which are actually undertaken by other company functions.

With regard to the operation of the SB, it adopts a specific Regulation.

2.4 SB reporting to the Corporate Bodies

Within the context of its duties, the SB of Salcef S.p.A. keeps the competent official Corporate Bodies informed to enable them to adopt the consequent resolutions and necessary actions to guarantee the ongoing adequacy and actual implementation of the Model.

Specifically, the SB submits a report to the Sole Director and the Board of Statutory Auditors every six months (also sent for information to the Shareholders' General Meeting) covering the following:

- the work done, with particular reference to monitoring of processes defined as sensitive for the purposes of the Decree;

- the critical issues that have emerged, both in terms of conduct or events within the Company and with regard to the effectiveness of the Model;
- an analysis of all reports received during the period and the actions undertaken by the SB and the other interested parties;
- proposals for the review and updating of the Model;
- information on the Plan of Operations.

Annually, the SB submits the Plan of Operations to the Sole Director for the following year, without prejudice to the SB's ability to supplement and amend the Plan and perform any unscheduled and unannounced inspections.

The SB holds at least annual meetings with the Board of Statutory Auditors to discuss topics of common interest, and establishes relationships of a purely informational nature with the SBs of the other Group companies.

Regardless of the scheduling of periodic flows, the SB must implement targeted information flows in the presence of circumstances that make disclosure necessary or in any case appropriate. Therefore, the Body must report to the SD without delay with regard to:

- any breach of the Model considered substantiated, whether detected through a report or by the Body itself;
- shortcomings detected in the organisation or procedures which cause the actual risk of the commission of offences of relevance under the Decree;
- failure to cooperate on the part of company functions;
- criminal proceedings against parties operating on the Company's behalf or proceedings against the Company in relation to offences relevant under the Decree, which have come to its knowledge during the fulfilment of its functions;
- the outcome of assessments conducted by the SB following the start of investigations by the Judicial Authority with regard to offences relevant under the Decree;
- any other information considered useful for the adoption of urgent measures by the Sole Director.

Furthermore, the SB must report without delay:

- to the Shareholders' General Meeting, any violations of the Model committed by the Sole Director or by members of the Board of Statutory Auditors;
- to the Board of Statutory Auditors, any violations of the Model committed by the external audit firm, so that it may take the measures provided for by law.

Finally, the SB of Salcef S.p.A. may be convened by the aforesaid bodies, or may in turn request a meeting with them, to report on the functioning of the Model or on specific situations.

2.5 Information flows to the SB and whistleblowing reports

Article 6, paragraph 2 (d) of the Decree requires the Model to include reporting obligations on the SB mandated to oversee the operation of and compliance with the Model itself.

The obligation of structured information flows is seen as a tool for guaranteeing supervision of the efficacy and effectiveness of the Model and for any retrospective investigations of causes which allowed the occurrence of the offences envisaged by the Decree.

In order for the Body's supervisory activities to be effective, a structured system of reports and information from all Model Recipients is fundamental, covering all actions, behaviours or events which come to their

knowledge which may lead to a breach of the Model, or, in more general terms, are potentially significant with regard to the purposes of the Decree.

The Company has established a specific procedure (Procedure P133 - Management of information flows to the Supervisory Body), to define the information flows which must be addressed to the SB, the company functions responsible for sending them and the relative times (with obligation to provide the SB with the relative documentation if requested and available). If the information flow is not applicable or there is no information, the competent company functions are still responsible for notifying the Body accordingly.

The following is a non-exhaustive list of examples of the information flows to be sent to the SB by company officials or third parties:

a) occasional events to be reported to the body immediately:

- measures (notices of investigation, notices of extension of investigations, notices of conclusion of investigations, committal for trial) served by the Judicial Authorities on the Company, the Shareholders, the Sole Director or its executives or employees from which it can be inferred that investigations are being conducted by the said Authorities for predicate offences giving rise to the administrative liability of organisations pursuant to Leg. Decree 231/2001;
- any conflicts of interest between a Recipient of the Model and the Company;
- notifications of internal investigations and disciplinary measures with regard to the offences covered by the Decree, or of the termination without charge of any such proceedings, with the respective motivations;
- reports relating to audits performed by the competent company functions, highlighting the critical issues identified;

b) information concerning recurring activities:

- notifications of significant changes to the company's organisational structure, highlighting the changes and variations made;
- notifications of significant changes to procedures relative to the Model, highlighting the changes and variations made;
- updates to the system of powers, highlighting the changes made to the delegations of authority and powers of attorney conferred on the Operations Managers / roles envisaged under Leg. Decree 81/08 (HSE Manager, Competent Medical Officer, WSR);
- any financial (i.e. not commercial) transactions in tax havens, and contracts won in these countries;
- the possible granting or management of public or subsidised funding, loans, or grants during the reference period;
- the possible request for, granting and management of public or subsidised funding;
- information and training activities undertaken in implementation of the Model and staff's participation in them;
- documents of relevance to the health, safety and environment management system, such as the Risk Assessment Document (RAD) and any updates to it, the monthly accident statistics and the reporting of injuries leading to more than 40 days off work, the minutes of the regular risk protection and prevention meetings, and any changes and/or updates to environmental risk assessments;
- any other relevant information regarding health, safety and the environment, also in the case of emergency events.

The SB may also request information from the external audit firm about the activities it has carried out that are useful for the implementation of the Model, and arrange for an exchange of information and periodic meetings with the Board of Statutory Auditors and the external audit firm.

In order to facilitate the flow of reports and information to the SB, they can be sent to the email address of the Technical Secretariat (compliance@salcefgroup.com), as well as to the address of the SB

(odv@salcef.com), which will pass them on to the SB. The Company Directorates/Departments retain the option of independently providing the SB with any further information considered relevant and significant for the purposes of the Internal Control System relating to compliance with Model 231, the prevention of criminal offences and the fulfilment of the SB's own tasks (such as any anomalies or atypical situations encountered in the course of their operations).

Whistleblowing

The Company has adopted Procedure P145 - Managing whistleblowing reports to establish the procedures for the reception, verification and investigation of whistleblowing reports submitted by company staff or third parties concerning conduct, acts or omissions which are harmful to the public interest or the Company's integrity because they constitute violations of domestic and European laws and the principles and rules of conduct set out in the Group Code of Ethics and Conduct, the Anti-corruption Policy and the Social Responsibility Policy.

In view of the provisions of Law no. 179 of 15 November 2017 and Legislative Decree no. 24 of 10 March 2023, the Company has established internal channels for the reception of whistleblowing reports and formally identified the Whistleblowing Report Manager tasked with receiving and managing the said reports. Specifically, the Company provides for:

- a specific channel for the receipt of whistleblowing reports, with IT procedures and encryption designed to protect the identity of the whistleblower. This dedicated channel, exclusive to the Company, can be accessed via the web portal, by compiling a form provided on the application's home page;
- a voice messaging channel accessible via the same portal;
- on the request of the reporting person, face-to-face meetings to be requested through the platform.

With particular reference to reports of violations, or alleged violations, of the Model, the following general provisions apply:

- a Recipient wishing to report a violation - or alleged violation - of the Model must prioritise use of the internal channels mentioned above, and only submit an external report if one of the conditions specified in Article 6 of Leg. Decree no. 24 of 10 March 2023 applies;
- an individual who intends to make a report can choose to do so anonymously or by providing their name, bearing in mind that the latter method would facilitate the investigation that follows the report. The whistleblower must clearly state that, with regard to this report, they intend to keep their identity confidential and benefit from the safeguards envisaged in case of any form of retaliation suffered as a result of the report;
- reports must provide suitable detail of the circumstances relating to the alleged violation of the Model, to enable their complete assessment.

The Company guarantees the highest degree of protection and confidentiality of:

- the reporting person's identity;
- the person involved;
- any person mentioned in any way;
- the contents of the whistleblowing report and the related documentation.

Moreover, the reported person is protected against the consequences of any defamatory or libellous reports submitted with malicious intent or gross negligence. These confidentiality criteria are also guaranteed in the activities of managing the whistleblowing report.

Penalties are therefore envisaged for anyone who breaches the measures in place to protect whistleblowers, anyone who submits reports, with gross negligence or malicious intent, which are then found to be unsubstantiated, or anyone who adopts retaliatory, discriminatory or penalising measures against whistleblowers in response to the report, in line with the disciplinary system described in §4.

Any form of even just attempted or threatened retaliation is specifically forbidden pursuant to Articles 5 and 19 of Leg. Decree 24 of 10 March 2023.

Retaliation suffered can be reported to the Italian Anti-Corruption Authority (ANAC), which may make use of the Public Administration Inspectorate or the National Employment Inspectorate for measures under their jurisdiction. Declaring retaliatory acts null and void falls under the jurisdiction of the Judicial Authority.

The procedures for the submission and management of whistleblowing reports, including the preliminary verification and investigation phases, are described in the section of the Parent Company's website, accessible at the link https://www.salcef.com/it/segnalazioni-whistleblowing/ and are also made available to recipients of the regulations and are governed within the aforementioned Procedure.

In the event of a report relevant to Legislative Decree 231/2001, the Whistleblowing Report Manager shall ensure adequate information and operational coordination with the Supervisory Board, where separate from it, without prejudice to the confidentiality obligations provided for.

3 Staff training and dissemination of the Model inside and outside the company

3.1 Introductory paragraph

In order to ensure the effective implementation of the Model, Salcef S.p.A. intends to ensure that its contents and principles are correctly disseminated inside and outside its organisation.

Salcef S.p.A. aims, in particular, to extend communication of the Model's contents and principles not only to its Corporate Bodies and employees but also to parties who, although not formal employees, work to achieve the Company's objectives under contract.

Communication and training are diversified depending on the intended recipients, but must always be complete, clear, accessible and continuous, in order to make the various Recipients fully aware of the company regulations they are required to comply with and the ethical standards which must inspire their behaviour.

Communication and training are supervised by the Supervisory Body (see SB's duties described in §2.3).

3.2 Staff information and training

Salcef S.p.A. promotes knowledge of the Model, its internal regulatory system and their updates amongst all employees, who are therefore obliged to be conversant with its contents, comply with it and contribute to its implementation.

Communication actions include among other things:

- the posting of the Model, of Regulation D310 – Salcef Group Code of Ethics and Conduct and of the main documents which make up the Model on the company Intranet, including any English language versions; these documents are therefore available to all staff who have access to the Intranet;
- the provision of training on, and the making available of, the Model, Regulation D310 – Salcef Group Code of Ethics and Conduct and the main documents which make up the Model to all staff, including those who have access to the Intranet;
- the posting of the Model and Regulation D310 – Salcef Group Code of Ethics and Conduct on the Salcef Group's Internet site;
- the affixing of Regulation D306 - Disciplinary Code in a location accessible to all;
- the distribution of the Model and Regulation D310 – Salcef Group Code of Ethics and Conduct to new employees when they join the company;
- training materials, permanently available in the company's ERP system, on the contents of the Decree, the Model and Regulation D310 – Salcef Group Code of Ethics and Conduct;
- updating on amendments to the Model and Regulation D310 - Salcef Group Code of Ethics and Conduct consequent on changes to the regulatory framework and/or organisational/process changes relevant for the purposes of the Decree, also through review of the training materials available on the company ERP system.

The training process, on the other hand, is structured on the following levels, diversified according to the employee's role in the Company:

- executives, middle managers and employees, even with representational functions: information at the time of recruitment; initial and periodic training courses; occasional updates, also following changes to

the Model and to Regulation D310 – Salcef Group Code of Ethics and Conduct; in-depth reviews at management meetings;
- other staff: information at the time of recruitment; initial and periodic training courses; occasional updates, also following changes to the Model and to Regulation D310 – Salcef Group Code of Ethics and Conduct.

Attendance at training sessions is compulsory.

Traceability of participation in training is ensured by requesting an attendance signature on the relevant form and, for e-learning activities, through certificates of completion for the individuals involved. Upon completion of the training activities, the filling out of questionnaires or other forms of learning verification is required.

Staff are therefore required to::

a) acquire awareness and knowledge of the principles and contents of the Model, of Regulation D310 – Salcef Group Code of Ethics and Conduct and of the main documents which make up the Model (see §1.4);
b) be familiar with the operating procedures applicable to their work;
c) actively contribute, in relation to their role and responsibilities, to the effective implementation of the Model, reporting any shortcomings found in it;
d) participate in training courses.

3.3 Information for external collaborators, consultants and partners

Salcef S.p.A. also promotes knowledge of, and compliance with, the Model and *Regulation D310 – Salcef Group Code of Ethics and Conduct* amongst the Company's financial and business partners, consultants, agents, intermediaries, collaborators of various kinds, customers and suppliers, as well as third parties in general.

The Company includes specific clauses in its contracts with the aforesaid parties which envisage possible termination of contract in the event of breach of the principles they contain.

4 Disciplinary system and measures in the event of breach of the provisions of the Model

4.1 General principles

The establishment of a disciplinary system for violation of the provisions of the Model is an essential condition for ensuring its effectiveness.

Article 6, paragraph 2 (e) and Article 7, paragraph 4 (b) of the Decree envisage that governance models must introduce a disciplinary system to punish failure to comply with the measures they contain.

For the purposes of this disciplinary system and in compliance with the provisions of the collective employment contract, actions or conduct in breach of the Model are punishable. Since the Model also comprises the internal regulatory system, which is an integral part of it, "breaches of the Model" also include breaches of one or more of the principles or rules established by the various company documents which make up this regulatory system (see paragraph 2.4).

The disciplinary measures are applied regardless of the launch and/or outcome of any criminal proceedings, since Salcef S.p.A. adopts the rules of conduct imposed by the Model in complete autonomy, irrespective of the type of offence which breaches of the Model may constitute.

As specified in the Regulation D306 – Disciplinary Code, to which reference should be made, the following is a non-exhaustive list of examples of the main types of violations:

a) failure to comply with the Model, if the violation is aimed at the commission of one of the offences envisaged by the Decree or if there is a danger that the Company may be held liable under the terms of the Decree;
b) failure to comply with the Model in the case of violations in any way connected to areas that are at risk of crime and instrumental in the commission of offences, or to the sensitive activities listed in the Special Parts of the Model;
c) failure to perform documentation activities, retention and control operations envisaged by the protocols, in such a way as to prevent their transparency and verifiability;
d) failure on the part of superiors within the hierarchy to oversee the behaviour of their subordinates in order to ensure the correct, effective application of the provisions of the Model;
e) failure to participate in training activities relating to the contents of the Model and, more generally, the Decree, on the part of internal Recipients;
f) violation and/or evasion of the control system through the removal, destruction or alteration of the documentation envisaged by the protocols, or through the prevention of control of or access to information and documentation by the designated parties, including the SB;
g) any form of retaliation, discrimination or penalisation, even indirect, against whistleblowers who report violations - or alleged violations - of the Model;
h) infringement of the measures in place to safeguard whistleblowers;
i) submission, with malicious intent or due to gross negligence, of reports that prove to be unsubstantiated;
j) violation of the reporting obligations towards the SB described in paragraph 3.5), including the failure to report violations - or alleged violations - of the Model.

Penalties shall be chosen and applied in accordance with the principles of proportionality and appropriateness in relation to the offence. The following factors will be considered:

- type of alleged violation;
- actual circumstances in which it occurred;
- procedures by which it was committed;

- gravity of the violation, also bearing in mind the subjective intentions of the offender;
- whether the same action involved multiple violations;
- whether more than one person was involved in the violation;
- whether it is a repeat offence.

HR constantly monitors the disciplinary system (based on the service agreement in place with SG), and reports to the SB.

4.2 Measures concerning the Sole Director and Statutory Auditors

In the event of a violation of the Model by the Sole Director or Statutory Auditors of Salcef S.p.A., the Shareholders' Meeting and the Board of Statutory Auditors are informed and, on the basis of their respective areas of jurisdiction, they will adopt one of the following measures, depending on the gravity of the violation and the powers assigned to them by the law and/or the Articles of Association:

- declarations in the minutes of meetings;
- formal warning;
- termination of appointment / mandate;
- request for the convening of or the convening of a Shareholders' Meeting, with the agenda including the adoption of appropriate measures in relation to the parties which have committed the breach, including legal action to establish the liability of the Sole Director and/or Statutory Auditor towards the Company and for compensation for any past and future damages.

4.3 Sanctions for employees

Conduct of employees (executives, middle managers and office and production workers, including those of the branches) in breach of the behavioural rules set forth in the Model is defined as a "disciplinary offence", also relevant for the purposes of Regulation D306 – Disciplinary Code.

The applicable sanctions are among those provided for in Regulation D306 – Disciplinary Code, in accordance with the provisions of Article 7 of the Workers' Statute and the relevant collective employment regulations. Under no circumstances will penalties heavier than those envisaged by Italian legislation be enforced, especially if they are detrimental to personal dignity and human rights.

The abstract categories of breaches listed in §4.1 describe the punishable behaviours open to disciplinary measures, applied in accordance with principles of proportionality and fitness, also bearing in mind the circumstances detailed in the said paragraph.

4.3.1 Executives

In the event of breaches of this Model by executives during the fulfilment of their duties, or behaviour not compliant with its provisions, the most appropriate measures will be applied to those responsible, in accordance with the law, the relevant collective employment contract and Regulation D306 – Disciplinary Code.

Specifically:

- If the violation of one or more provisions of the Model is of such gravity as to damage the relationship of trust, and does not allow even the temporary continuation of the employment relationship, the executive will be dismissed without notice;
- If the violation is less serious but still of such gravity as to irreparably damage the relationship of trust, the executive will be dismissed with notice.
- If the violation is such as not to damage the relationship of trust (such as in the case of failure to send information flows to the SB), the executive may receive a written or verbal reprimand.

4.3.2 Office and production workers and middle managers

In accordance with the law, the relevant collective employment contract and Regulation D306 – Disciplinary Code:

a) any worker breaching the internal procedures envisaged by the Model, or engaging in behaviour not in compliance with the provisions of the Model during the fulfilment of his/her tasks in the relative risk areas, is in breach of the duties of the employee as defined by the relevant National Collective Employment Contract, prejudicial to the Company's discipline and morale, and is punishable by verbal reprimand, written reprimand, fine or suspension without pay, depending on the gravity of the violation;
b) any worker who, during the performance of tasks in the risk areas, commits a significant breach of duty in violation of the provisions of the Model, shall be considered to have committed a violation more serious than those defined in point a) above and is punishable by dismissal with notice;
c) any worker who, during performance of his/her tasks in the risk areas, engages in behaviour clearly and solely aimed at the commission of an offence sanctioned by the Decree, or in breach of this Model, such that it leads to the actual application against the Company of measures envisaged by the Decree, shall be considered to have committed a very serious violation which causes serious moral and/or material harm to the Company, and is punishable by dismissal without notice.

In the case of branch employees, the sanctions envisaged by local employment law will be applied, although under no circumstances will sanctions more severe than those envisaged by Italian legislation be enforced, especially if they are detrimental to personal dignity and human rights.

4.4 Measures in relation to collaborators, auditors, consultants, partners, counterparties and other external parties

All behaviour in the context of a contractual relationship on the part of collaborators, auditors, consultants, partners, counter-parties and other parties external to the Company in contravention of the rules of conduct set forth in the Model may lead to termination of the contractual relationship, under the clauses which Salcef S.p.A. includes in every contract.

If these violations are committed by temporary agency/contract workers, in the context of the contracting of works or services, the sanctions will be applied to the worker, once the breaches have been confirmed, by their employer (the temporary agency or the contractor) and the proceedings may also give rise to actions against the temporary agency or contractor itself. In accordance with the contractual agreements with temporary agencies/contractors, the Company may decide simply to request the replacement of the workers who committed the aforesaid violations.

The above is without prejudice to the Company's right to bring legal actions to establish the liability of the external party in relation to the Company and for compensation of any past and future damages.

4.5 Procedure for application of sanctions

The procedure for the application of sanctions consequent on a violation of the Model varies depending on the category of Recipients, in relation to the following phases:

- formal notification of the violation to the interested party;
- determination and subsequent imposition of the sanction.

The procedure always begins upon receipt by the competent company bodies, as the case may be, and as indicated below, of the communication in which the Supervisory Body, HR (on the basis of the service contract in place with SG) or the company function that manages the contractual relationship with the third party, reports the violation of the Model.

More specifically, in all cases in which they receive a report or become aware, during their supervisory and inspection activity, of facts which indicate a violation of the Model, the SB of SF, HR of SG or the company function which manages the contractual relationship with the third party are obliged to carry out the verifications and checks within their power, and to start the procedure described in Regulation 306 – Disciplinary Code containing, pursuant to articles 6, paragraph 2, subsection e) and 7, paragraph 4, subsection b), the disciplinary system relative to failure to comply with the measures set out in the Model.

5 Updating and amendment of the Model

Under Article 6 of the Decree, the Sole Director oversees the updating and adaptation of the Model, should circumstances make it necessary and, in any case, whenever requested to do so by the SB.

The Sole Director entrusts the competent business functions of Salcef Group S.p.A. (on the basis of the existing service agreement) with the responsibility of overseeing the updating of the Model, as well as the drafting and updating of its sections. The Sole Director informs the Shareholders' Meeting about the updating of the Model and its sections.

With the aim of keeping the Model efficacious and effective over time, the events which may be considered for the purposes of updating and adapting the Model include, by way of example but not limited to, the following:

- new legislation governing the liability of organisations for administrative offences arising from the commission of criminal offences;
- trends in case-law and prevailing legal doctrine;
- shortcomings, gaps and/or significant violations of the Model's provisions found following reviews of its effectiveness;
- significant changes in the Company's organisational structure, processes or business sectors;
- considerations arising from the application of the Model.

Glossary and references

Definitions

DEFINITION	DESCRIPTION
SALCEF GROUP (or "GROUP")	The Salcef Group comprises Salcef Group S.p.A. and all the Companies defined as subsidiaries under the terms of the Italian Civil Code.
DECREE	Legislative Decree no. 231/2001 as amended and supplemented
RECIPIENTS	The Company's employees, collaborators, consultants and partners
MODEL 231	Organisation, Management and Control Model (Governance Model) pursuant to Legislative Decree no. 231/2001 of Salcef S.p.A.
SALCEF GROUP CODE OF ETHICS AND CONDUCT	Code containing the ethical principles on which Salcef S.p.A. and the Salcef Group base their conduct, as well as the guidelines that must be abided by all those who work for or do business with the Company on an occasional or permanent basis or, more generally, by Company stakeholders.
CORPORATE BODIES	Shareholders' Meeting, Sole Director and Sole Statutory Auditor
SUPERVISORY BODY	Autonomous and independent (one-person or collective) body appointed by the Sole Director that oversees the operation of and compliance with Model 231

Acronyms

ACRONYM	DESCRIPTION
SD	Sole Director of Salcef S.p.A. (also known as Chief Executive Officer, CEO)
SB	Supervisory Body pursuant to Legislative Decree no. 231 of 2001
SF	Salcef S.p.A.

Reference Standards

STANDARD	DESCRIPTION
Legislative Decree no. 231 of 8 June 2001 as amended and supplemented	Rules governing the administrative liability of legal persons, companies and associations, including those without formal legal personality, in accordance with Article 11 of law no. 300 of 29 September 2000 (Official Gazette no. 140 of 19 June 2001)

Company reference documents

Regulation

D301 – Salcef Group Integrated Policy 154; 155; 156; 157; 158
D302 - Scope and Context of the Integrated Management System 158
D305 – Labour Rules 9
D306 – Disciplinary Code 13; 27; 29; 30; 31; 32
D308 – Corporate Organisation 11
D309 – Persons with Responsibility within the Organisational Structure 11
D310 – Salcef Group Code of Ethics and Conduct 5; 9; 14; 17; 27; 28; 154; 155; 156; 157; 158; 159
D311 - Supervisory Body Charter 18
D312 - Organisation, Management and Control Model (Governance Model) (Leg. Dec. no. 231/2001) – Special Parts 5
D314 - Commercial Strategy 154; 157
D316 – Fire Risk Assessment 158
D318 – Chemical Risk Assessment 159
D319 – Vibration Risk Assessment 159
D320 – Noise Risk Assessment 159
D321 – Electrical Risk Assessment 159
D322 - Risk Assessment Document (RAD) 158
D323 – Work-Related Stress Risk Assessment 158
D326 – Risk Assessment for Manual Handling of Loads 159
D332 - Salcef Group Policy on Human Rights 157
D333 - Policy on Diversity, Equality and Inclusion 157
D336 – Suppliers' Code of Conduct 157
D343 - Regulations of Salcef Group Supplier Qualification System 157
D345 – Electromagnetic Field Risk Assessment 159
D373 - System of financial reporting controls pursuant to Law 262/055; 155

Instruction

I205 – PPE catalogue and management 158
I211 - Writing and managing work schedules 157
I212 - Disaster Recovery Manual 159
I213 - Supplier qualification and assessment 155; 157
I222 - Controlling materials on site 157
I224 - Use of Corporate ownCloud 159
I239 – ICT Change Management 159
I245 - Selection of incoming staff 155
I247 - Requests for access to IT systems 156; 159
I255 - Registering initiatives and preparing offers 154; 157
I258 – Access to the Data Processing Centre 159
I259 - Backups, Automatic Batches and Disaster Recovery 159
I260 - Use of Salcef Management Interface 159
I271 – Waste Management 158
I280 - Road Safety and Emergency Management 159

Procedure

P110 - Procurement management 154; 155; 157
P111 - Management of sales and tenders 154; 157
P114 - Management of documentation 10
P115 - Project Management 154
P120 - Human Resources Management 154; 155; 156; 158; 159

P132 - Managing relations with the Public Administration and Supervisory Authorities 154
P133 - Management of information flows to the Supervisory Body.....24
P137 - Salcef Group Privacy Management 159
P139 - Managing transactions with related parties of Salcef Group S.p.A.....157
P141 – Procedure for the internal management and external disclosure of inside information 155; 157; 158
P142 - Procedure on Internal Dealing.....157
P144 – Managing Corruption Prevention System 154; 155; 156; 157
P145 – Managing whistleblowing reports..... 26; 154; 155; 156; 157
P146 – Managing Gifts, Entertainment and Hospitality Expenses..... 154; 156; 157
P156 – Company Planning and Control Activities..... 155; 156; 157
P158 – Litigation management.....155
P169 – Management of tax compliance 155
Report
Integrated Report 158

Annex A. Italian Legislative Decree no. 231/2001 and the predicate offences

A.1 Italian Legislative Decree no. 231/2001 as amended and supplemented

On 8 June 2001, with Legislative Decree no. 231, which came into force on 4 July 2001, the Italian Legislature transposed into our legal system the provisions of the international conventions on the liability of legal persons, and in particular the provisions of:

- Brussels Convention of 26 July 1995 on the protection of the financial interests of the European Communities;
- Brussels Convention of 26 May 1997 on the fight against corruption involving officials of the European Communities or officials of Member States of the European Union;
- OECD Convention of 17 December 1997 on combating bribery of foreign public officials in international business transactions.

The Decree in question, containing the "*Rules governing the administrative liability of legal persons, companies and associations, including those without formal legal personality*", introduced a system of administrative liability for entities, which is in addition to the criminal liability of the natural person who materially committed the offence.

This is a particular form of liability, nominally administrative, but substantially punitive-criminal in nature, borne by companies, associations and entities in general (hereinafter "Organisations"), for specific offences committed or attempted in their interest or for their benefit, by:

a) persons acting as representatives, directors or officers of the Organisation or one of its financially and functionally independent organisational units, as well as persons who even *de facto* exercise the management and control of the Organisation (so-called "individuals at the top of the hierarchy" or "senior managers");
b) persons under the direction or supervision of one of the individuals defined above (so-called "*individuals subject to the direction of others*" or "subordinates").

The Organisation's liability is irrespective of that of the natural person who committed the act in the interest or to the benefit of the Organisation itself. In fact, this liability exists even if the person who committed the offence has not been identified or is not prosecutable, and when the offence is extinguished for a reason other than amnesty.

In this regard, it is worth noting that the category of "subordinates" may also be considered to include workers who, although not "employees" of the Organisation, have a relationship with it that implies an obligation of supervision on the part of the Organisation's top management, such as, for example, partners, intermediaries, the so-called parasubordinates in general, suppliers, consultants, collaborators, etc.

The distinction between the two categories of individuals (senior managers and subordinates) is of undisputed relevance, since it generates different degrees of liability for the Organisation involved, as well as a different determination of the burden of proof (see chapter A.4 - "*Exemption conditions*").

As already mentioned, the Organisation is still liable even when the person who committed the offence has not been identified or is not prosecutable, or if the offence ceases to exist for a reason other than an amnesty. However, a form of exemption from liability is provided for, should the Organisation demonstrate that it has adopted and effectively implemented an "*Organisation, Management and Control Model*" (hereinafter also "Model") suitable for preventing the commission of the criminal offences covered by the Decree.

To qualify, the Model must meet the following requirements (see Article 6 of the Decree):

- *"identify the activities within which offences may be committed"*;
- *"include specific protocols designed to plan the definition and implementation of the organisation's decisions with regard to the offences to be prevented";*
- *"identify procedures for the management of financial resources suitable for preventing the commission of offences";*
- *"impose obligations to report to the body tasked with overseeing the operation of and compliance with the models";*
- *"introduce a disciplinary system to punish failure to comply with the measures set out in the models ".*

A.2 Crimes attempted and committed abroad

The Organisation is also liable for illegal acts arising from attempted crimes and from crimes committed abroad.

In the event of an attempted offence envisaged by the Decree, the fines and disqualification sanctions (see chapter A.5 – "*Applicable Sanctions*") are reduced by from one third to one half, while no penalties will be imposed if the Organisation voluntarily prevents the commission of the offence or the occurrence of the event. In this case, the exclusion of sanctions is justified by the complete lack of any relationship of identification between the Organisation and the individuals claiming to act in its name and on its behalf.

With regard to the *locus commissi* delicti, for the purposes of identification of the competent jurisdiction, in light of the principle of territorial control contained in Article 6 of the Italian Criminal Code, offences arising from crimes committed in Italy are under Italian criminal jurisdiction, with the necessary provision that, pursuant to paragraph 2 of the said Article, "*the offence is considered to have been committed in the State's territory when the action or omission constituting it occurred there, in whole or in part, or when the event which is the consequence of the action or omission occurred there".*

The aim of this provision is to extend the applicability of Italian criminal law to acts that have not been fully carried out within the territory of the State, since it is sufficient for a "fragment" of the offence (a part of the action or omission, or the event) to have taken place in Italy for the entire offence to be subject to the jurisdiction of Italian criminal law.

Therefore, for example, in the event of the offence of bribery to perform an act contrary to office duties (under Article 319 of the *Criminal Code*), where the central action is to "*give or promise money or other benefits*", the offence is considered to have been committed in Italy if the offender provides the benefit or promise there in relation to an act contrary to office duties to be performed by a Public Official abroad.

In addition, the Decree also extends the applicability of the administrative liability of the Organisation by regulating the cases in which it can be prosecuted by the Italian Courts for administrative offences connected to crimes committed abroad because the said offences are considered to have been performed completely outside Italy.

In fact, under the terms of the Decree, the Organisation can be held responsible for offences - relevant for the purposes of the Decree - committed abroad (pursuant to Article 4 of the Decree, which refers to the following Articles of the Italian Criminal Code: 7 "*Offences committed abroad*", 8 "*Political crimes committed abroad*", 9 "*Common crimes committed by Italian nationals abroad*" and 10 "*Common crimes committed by foreigners abroad*", when the following conditions are met:

- the offence must be committed abroad by the person functionally linked to the Organisation;
- the Organisation must have its main place of business in Italy;
- the Organisation is responsible in the cases and conditions envisaged by articles 7, 8, 9 and 10 of the Italian Criminal Code;

- in the circumstances and conditions referred to in the previous point, the Organisation is held responsible provided that the State where the offence was committed does not proceed against it;;
- in cases where the law envisages that the guilty party will be punished at the request of the Ministry of Justice, action is only taken against the Organisation if the request is also made against it;
- when the criminal action is brought, the accused must be in Italy and must not have been extradited.

A.3 Procedures for investigation of the crime and assessment of appropriateness of the Model by the Courts

Liability on the part of an Organisation for commission of an administrative offence arising from a crime is ascertained in the context of criminal proceedings.

Another rule contained in the Decree, inspired by the aim of ensuring effective, uniform hearing of cases and also saving time and money, is that it is compulsory to combine proceedings: basically, as far as possible the case against the legal person must be tried in conjunction with the criminal proceedings brought against the natural person who committed the offence in the interest or to the benefit of the Organisation itself.

The criminal court ascertains the Organisation's liability by means of:

- verification that the predicate offence from which the Organisation's liability derives was actually committed;
- verification that the commission of the offence by its employee or senior manager was actually in the interest or to the benefit of the Organisation;
- assessment of appropriateness of the Organisational Models adopted.

The Model's abstract appropriateness for the prevention of the offences referred to in the Decree is assessed on the basis of "*posthumous prognosis*". In other words, the adequacy judgement is arrived at substantially by applying an *ex ante* criterion, i.e. prior to commission of the illegal act, so the judge tries to reconstruct the company's situation at the time when the offence was committed in order to evaluate the suitability of the Model adopted.

A.4 Exemption conditions

The Decree includes forms of exoneration of administrative liability for Organisations. Specifically, Article 6 of the Decree establishes that, in the case of crimes committed by senior managers, the Organisation shall not be liable if it proves that:

- the executive body had adopted and effectively implemented, prior to commission of the offence, Organisation and Management Models designed to prevent crimes similar to the one committed;
- the task of overseeing the operation of and compliance with the Models and keeping them up to date has been assigned to a body within the Organisation with independent powers for action and supervision (hereinafter "Supervisory Body");
- the people who committed the offence fraudulently evaded the Organisation and Management Models;
- there was no omission or lack of supervision by the Supervisory Body.

Therefore, in the case of an offence committed by members of senior management, a presumption of liability applies to the Organisation on the grounds that such individuals express and represent the intentions of the Organisation itself. However, this presumption may be rebutted if the Organisation can

prove that the four aforementioned conditions of Article 6 of the Decree are met. In such a case, although the senior manager remains personally liable, the Organisation is not held liable under the Decree.

Similarly, article 7 of the Decree indicates that the Organisation has administrative liability for offences committed by subordinates, if this was made possible by failure to fulfil its obligations to provide management and supervision. However, no such failure to fulfil obligations of management or supervision has taken place if the Organisation proves that it had adopted and effectively implemented, prior to the commission of the offence, an Organisation and Management Model designed to prevent crimes similar to the one committed. Therefore, in this case the adoption of an Organisation and Management Model on the part of the Organisation constitutes a presumption in its favour, reversing the burden of proof, since the prosecution will now have to prove failure to adopt and effectively implement the Model.

Moreover, with regard to offences committed without criminal intent in the area of occupational health and safety, contained in Article 25 *septies* of the Decree, Article 30 of the Consolidated Law on occupational health and safety establishes that in order to be considered adequate and constitute grounds for exemption, the Model must contain specific parts, adopted and effectively implemented, to ensure that the company system includes specific procedures and internal rules capable of guaranteeing compliance with all legal obligations contained in the aforesaid Consolidated Law.

A.5 Applicable sanctions

The sanctions imposed on Organisations under the Decree in the event of the commission or attempted commission of offences involving their administrative liability fall into the following categories:

- financial penalties, i.e. fines;
- disqualification sanctions;
- confiscation;
- publication of the sentence.

No sanction shall be imposed if the Organisation voluntarily prevents the commission of the offence or the occurrence of the event. In this case, the exclusion of sanctions is justified by the complete lack of any relationship of identification between the Organisation and the individuals claiming to act in its name and on its behalf.

Fines

Financial penalties, i.e. fines, are applied in all cases in which the Organisation's liability is established. The fines consists of "units", known as "quotas", from no less than one hundred and no more than one thousand, which vary in value from €258.23 to a maximum of €1,549.37.

The Court determines the number of quotas on the basis of the gravity of the offence, the degree of the Organisation's liability, and any actions taken to eliminate or mitigate the consequences of the act and to prevent the commission of further offences; the amount of the quota, however, is set on the basis of the economic and financial standing of the Organisation concerned.

Disqualification sanctions

Disqualification sanctions, which may be imposed only in the cases expressly provided for and only for some offences[6], are as follows:

[6]The law only envisages the possible application of disqualification sanctions for some types of offences in the following categories: offences committed in relations with the Public Administration (Articles 24 and 25 of the Decree); computer crimes and unlawful processing of personal data (Article 24 *bis* of the Decree); organised crime offences (Article 24 *ter* of the Decree); offences involving counterfeiting of currency, public credit instruments, revenue stamps, instruments or identification marks (Article 25 *bis* of the Decree); crimes against industry and trade (Article 25 *bis.1* of the Decree);

- debarment from business;
- suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence;
- ban on contracting with the Public Administration except in order to obtain public services;
- exclusion from benefits, loans, grants or subsidies and the possible revocation of any already granted
- ban on advertising goods and services.

In particular, these disqualification sanctions may be imposed by the court if at least one of the following conditions is met:

a) the Organisation has derived significant proceeds from the offence and the offence was committed:

   - by senior managers, or;
   - by subordinates, where the commission of the offence was caused or facilitated by serious organisational shortcomings;

b) in the event of repeated offences.

The court determines the type of disqualification sanction and its duration – a minimum of three months and a maximum of two years – based on the gravity of the offence, the Organisation's degree of liability, and the action it has taken to eliminate or mitigate the consequences of the offence and prevent further crimes from being committed.

It should be remembered that in place of applying the sanction, the court may order the Organisation's business to be continued by a judicial commissioner.

Disqualification measures may also be enforced on the Organisation as a precautionary measure when there are serious indications that the Organisation was responsible for the commission of the offence and there are well-grounded, specific reasons for believing there is a real danger that offences of the same type as that being investigated may be committed (Article 45).

Failure on the part of the Organisation to comply with disqualification sanctions constitutes the offence of "Breach of disqualification sanctions" under Article 23[7] of Legislative Decree 231/2001.

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corporate offences (Article 25 *ter* of the Decree); crimes involving terrorism or the subversion of the democratic order (Article 25 *quater* of the Decree); female genital mutilation practices (Article 25 *quater.1* of the Decree); crimes against the individual (Article 25 *quinquies* of the Decree); market abuse offences (Article 25 *sexies*); manslaughter or serious or grievous bodily harm, committed in breach of occupational health and safety legislation (Article 25 *septies* of the Decree); receiving, laundering and using money, goods or assets of unlawful origin, as well as self-laundering (Article 25 *octies* of the Decree); offences relating to non-cash means of payment and fraudulent transfer of values (Article 25 *octies.1* of the Decree); copyright infringement crimes (Article 25 *novies* of the Decree); environmental offences (Article 25 *undecies* of the Decree); offences involving the employment of third-country nationals staying in Italy illegally (Article 25 *duodecies* of the Decree); racism and xenophobia offences (Article 25 *terdecies* of the Decree); cheating in sporting competitions, illegal gaming or betting and games of chance by means of prohibited devices (Article 25 *quaterdecies* of the Decree); tax offences (Article 25 *quinquiesdecies* of the Decree); smuggling (Article 25 *sexiesdecies* of the Decree); crimes against the cultural heritage (Article 25-*septiesdecies* of the Decree); laundering of cultural assets and devastation and plundering of cultural and landscape assets (Article *25-duodevicies* of the Decree).

[7] The text defining this offence states: "*Anyone who, in the conduct of the business of an organisation which has been the subject of a disqualification sanction or precautionary measure, violates the obligations or prohibitions included in the said sanction or measure, shall be punished by imprisonment for six months to three years. In the case referred to in paragraph 1, the organisation in the interest or to the benefit of which the offence was committed will be subject to an administrative fine of between two hundred and six hundred quotas and confiscation of its profit, pursuant to Article 19. If the organisation has derived significant proceeds from the offence referred to in paragraph 1, disqualification sanctions will be applied, even different from those imposed previously*".

Confiscation of the price or the proceeds of crime

The sentence issued further to a guilty verdict always orders the confiscation - by equivalence if necessary - of the price[8] or proceeds ("profit")[9] of crime, except for the part to be returned to the injured party, and subject to the rights acquired by third parties in good faith.

Publication of the sentence

The court may order the publication of extracts from or the whole of the sentence finding the Organisation guilty in one or more newspapers, and for it to be affixed in the municipality where the Organisation has its principal office, when a disqualification sanction is imposed.

The sentence will be published by the relevant Clerk of the Court's office, at the Organisation's expense.

A.6 Changes to the organisation's structure

The Decree also includes clauses which regulate the organisation's financial liability for penalties imposed in relation to changes to the organisation's structure, such as transformations, mergers, demergers or the sale of a business.

More specifically, in the event of transformation, the 'transformed' organisation retains liability even for offences committed prior to the date on which the transformation took effect.

In the event of a merger, including by incorporation, the organization resulting from the merger is also responsible for the offences for which the organizations participating in the merger were responsible.

In general terms, in the event of a partial demerger, the demerged company retains liability for offences committed before the date when the demerger took effect. The beneficiary entities of the demerger become jointly and severally liable for payment of the fines imposed on the demerged company, limited to the actual value of the net assets transferred.

The Decree also provides for uniform rules regarding the sale and contribution of a business. Specifically, in the event of the sale of a business, the transferee is jointly and severally liable with the transferor for the fines imposed with regard to offences committed in the context of the business sold, up to the limit of the value transferred and of the fines recorded in the statutory accounting books, or the fines resulting from unlawful acts of which the transferee was otherwise aware. However, the benefit of prior enforcement against the transferor is preserved.

[8] The price is defined as the cash or other financial benefit given or promised to persuade or lead another party to commit the crime.

[9] Proceeds are defined as the financial gain immediately received by the Organisation (see Court of Cassation, Combined Section Sentence no. 38691 of 25.6.2009).

A.7 List of predicate offences

The following is the text of the predicate offenses referred to in Legislative Decree 231/2001.

A.7.1. Article 24 and Article 25 - Offences against the Public Administration

The concepts of Public Administration, Public Official and Person in Charge of a Public Service

Offences in relations with the Public Administration presuppose the creation of direct or indirect relationships with the Public Administration or the Judicial Authorities (in the broad sense and also including the Public Administrations of foreign States).

It therefore appears necessary to provide a preliminary definition of the concepts of Public Administration (hereinafter also "PA"), a Public Official (hereinafter also "PO") and a Person in Charge of a Public Service (hereinafter also "PCPS").

Very briefly, the Public Administration comprises all public bodies and parties (State, ministries, regions, provinces, municipalities, etc.) and sometimes private bodies and parties (e.g. concessionaires, contracting authorities, public-private joint ventures, etc.) and all other parties which in any way fulfil public functions in the interests of the community and therefore in the public interest. The purpose of the establishment of the criminal offences listed in this category is to ensure the smooth operation and the prestige of Public Bodies and, in general, the "*proper operation*" referred to in Article 97 of the Italian Constitution, and, in the event of crimes of fraud, to protect the public purse.

A "*Public Body*" is a "*body governed by public law*", some of the distinguishing features of which, under EU law, are:

- an entity with legal personality, which may be incorporated as a company;
- subject to the supervision and control of the State, or having more than half the members of its governing and supervisory bodies designated by the State or local government, or financed mainly by the State and public bodies;
- operations conducted not on the basis of the profit motive (economic risk met by the State), pursuing aims of general interest which are neither industrial nor commercial.

Article 357 of the Italian Criminal Code directly provides the definition of a "*Public Official*" as "*anyone who exercises a public legislative, judicial or administrative function", specifying that "an administrative function is public when it is regulated by public law and by authoritative acts and is characterised by the formation and expression of the will of the Public Administration and by its performance through authoritative and certifying powers*".

Article 358 of the Italian Criminal Code defines a *"Persons in Charge of a Public Service" (i.e. "public servant") as "anyone who provides a public service under any title", defining a public service as "an activity governed by the same forms as a public function but without the powers typical of the latter, and not consisting of the performance of simple routine tasks and provision of merely material work"*. The following are identified as public officials or persons in charge of a public service:

- people who perform a public legislative function, such as, for example:
  - parliamentarians and members of the Government;
  - regional and provincial councillors;
  - MEPs and members of the Council of Europe;
  - people who fulfil secondary roles (people who file parliamentary acts and documents, prepare shorthand records, who work in the bursary and technical offices, etc.);
- people who perform a public judicial function, such as, for example:
  - magistrates (of the ordinary judiciary, such as Tribunals, Courts of Appeal, the Supreme Court of Cassation, the High Court of Public Waters, the Regional Administrative Tribunal, the Council of State,

the Constitutional Court, Military Tribunals), lay judges of the Courts of Assizes, justices of the peace, members of formal courts of arbitration and parliamentary commissions of inquiry, judges at the European Court of Justice and various international courts, etc.);
- people who fulfil related functions (judicial police officers and agents, the Guardia di Finanza and the Carabinieri, i.e. the finance and state police, clerks of the court, secretaries, court-appointed receivers, bailiffs, witnesses, conciliation officers, bankruptcy trustees, staff who issue certificates at the offices of the court clerks, experts and consultants appointed by Public Prosecutors, liquidators in compulsory liquidation proceedings, liquidators in compositions with creditors, extraordinary commissioners for the extraordinary administration of large companies in financial difficulties, etc.);

- people who perform a public administrative function, such as:
  - employees of the State, international and foreign organisations and local bodies (e.g. executives and employees of the State, the European Union, supranational organisations, foreign states and local government, including Regions, Provinces, Municipalities and Mountain Area Authorities; people who occupy roles which support the State's institutional purposes, such as municipal planning department staff, members of planning commissions, head of the planning amnesty administration office, municipal officers, municipal messengers, officials handling permits to occupy public land, municipal officials assigned to the employment office, employees of State and municipal utility companies; tax collectors, public health facility staff, ministry staff, heritage department staff, etc.);
  - employees of other public, national and international bodies (such as officials and employees of the Chamber of Commerce, the Bank of Italy, the Supervisory Authorities, public welfare institutions, ISTAT, the UN, the FAO, etc.);
- private individuals providing public functions or public services (for example, employees of private organisations operating under concession or whose operations are regulated by public law, or which perform activities in the public interest or are totally or partially controlled by the State, etc.).

Activities which, although regulated by public law or authoritative acts, nevertheless consist of simple routine tasks or the provision of merely material work – meaning activities of a predominantly implemental or executional nature that do not involve any independence or discretion – are not considered public service.

The Public Official (PO) and the Person in Charge of a Public Service (PCPS) are identified not on the basis of the criterion of belonging to or being an employee of a Public Body, but with reference to the nature of the activity actually performed, i.e. a public function or a public service, respectively.

Persons not part of the Public Administration may still have the status of PO or PCPS when they perform one of the activities defined as such by articles 357 and 358 of the Italian Criminal Code.

Moreover, Article 322-bis of the Italian Criminal Code extends criminal liability for the offences of bribery and extortion and other offences against the Public Administration to cases in which the offence involves:

- members of the Commission of the European Communities, the European Parliament, the European Court of Justice and the European Court of Auditors;
- officials and agents working for the European Communities or people who fulfil equivalent functions;
- those who, within the context of other European Union Member States, perform functions and activities equivalent to those of PO and PCPS;
- those who perform functions and activities equivalent to those of PO and PCPS within foreign States which do not belong to the European Union or international public organisations.

Articles 24 and 25 of Leg. Decree 231/2001 envisage the offences listed below:

Fraud (Article 640, paragraph 2, of the Italian Criminal Code)

"Anyone who obtains unlawful gains for themselves or others at the expense of other people, by misleading with the aid of tricks or subterfuges, shall be punished by imprisonment for a term of between six months and three years and a fine from €51.00 to €1,032.00.

The punishment is imprisonment from one to five years and a fine from €309.00 to €1,549.00:

1. if the offence is committed against the State, another public body or the European Union, or with the intention of exempting someone from military service;

2. if the offence is committed by creating the fear of an imaginary threat in the injured party, or giving the misleading impression that they have to fulfil an order from an authority.

2 bis. if the offence is committed in the presence of the circumstance referred to in Article 61, number 5).

The offence is punished further to a complaint from the injured party, unless any of the circumstances listed in the previous point apply".

Aggravated fraud for the purpose of obtaining public funds (Article 640-bis of the Italian Criminal Code)

"If the offence referred to in Article 640 refers to grants, subsidies, funding, low-interest loans or other subsidies of the same type, under any name, granted or provided by the State, by other public bodies or by the European Communities, the punishment is imprisonment for from two to seven years and the offence is prosecuted ex officio".

Computer fraud at the expense of the State or another Public Body (Article 640-ter of the Italian Criminal Code)

"Anyone who obtains unlawful gains for themselves or others at the expense of other people, by in any way altering the operation of an IT or data transmission system, or by intervening in any unauthorised manner on the data, information or programs contained in or relating to an IT or data transmission system, shall be punished by imprisonment for a term of between six months and three years and a fine from €51.00 to €1,032.00.

If any of the circumstances set out in Article 640, second paragraph, number 1) apply, or if the offence results in a transfer of money, monetary value or virtual currency, or is committed through abuse of the status of a system operator, the punishment is imprisonment for from one to five years and a fine from €309.00 to €1,549.00.

The punishment is imprisonment from two to six years and a fine from €600.00 to €3,000.00 if the offence is committed through the theft or unauthorised use of the digital identity of one or more persons.

The offence is punished further to a complaint from the injured party, unless any of the circumstances referred to in the second and third paragraphs or the circumstance set out in Article 61, first paragraph, number 5 (limited to taking advantage of a person's circumstances, including age) apply".

Embezzlement (Article 314 of the Italian Criminal Code)[10]

"Any public official or person in charge of a public service who, by reason of his office or the service he provides, holds or has access to money or other movable assets belonging to others, and unlawfully appropriates the same, shall be punished by a custodial sentence from four years to ten years and six months. A penalty of imprisonment for from six months to three years is applied if the offender has acted for the sole purpose of making temporary use of the property, which was immediately returned after the said temporary use".

Misappropriation of funds and movable assets (Article 314-bis of the Italian Criminal Code)

Except for the cases provided for by Article 314, a public official or person in charge of a public service, who, having by reason of their office or service possession of or otherwise access to the money or other movable assets of others, uses them for a purpose other than that prescribed by specific legal provisions or acts having the force of law which leave no margin for discretion, and intentionally procures for himself or others an unfair financial advantage or wrongful damage to others, shall be punished with imprisonment for from six months to three years. The custodial sentence is from six months to four years when the act harms the financial interests of the European Union and the unfair financial advantage or the wrongful damage exceeds €100,000.00.

Embezzlement by taking advantage of the mistakes of others (Article 316 of the Italian Criminal Code)[11]

"Any public official or person in charge of a public service who, in the exercise of his functions or service, takes advantage of the mistakes of others to unlawfully receive or retain money or other benefits for himself or a third party, shall be punished by a custodial sentence from six months to three years.

If the offence harms the financial interests of the European Union and the damage or proceeds exceed €100,000, the punishment is imprisonment from six months to four years".

Misappropriation of public funds (Article 316-bis of the Italian Criminal Code)

"Anyone not belonging to the public administration, who has received grants, subsidies, funding, low-interest loans or other forms of aid of the same kind, under any name, from the State, another public body or the European Union, for the achievement of one or more purposes, and who fails to use the said moneys for the specified purposes, shall be punished by a custodial sentence from six months to four years".

Unlawful receipt of public funds (Article 316-ter of the Italian Criminal Code)

"Unless the offence provided for in Article 640-bis has been committed, anyone who, by using or presenting false or untrue declarations or documents, or by omitting due information, unlawfully obtains, for themselves or others, subsidies, grants, funds, low-interest loans or other disbursements of this kind, however named, granted or disbursed by the State, other public bodies or the European Communities, shall be punished with imprisonment for from six months to three years. If the offence is committed by a public official or a person in charge of a public service through the abuse of his status or powers, the punishment is imprisonment for

[10]This predicate offence is only of relevance for the purposes of Leg. Decree 231/01 if it is committed against the financial interests of the European Union

[11] This predicate offence is only of relevance for the purposes of Leg. Decree 231/01 if it is committed against the financial interests of the European Union.

from one to four years. If the offence harms the financial interests of the European Union and the damage or proceeds exceed €100,000.00, the punishment is imprisonment for from six months to four years.

If the sum unlawfully obtained is equal to or does not exceed €3,999.96, only an administrative fine from €5,164.00 to €25,822.00 shall be applied. Under no circumstances shall this fine exceed three times the benefit received".

Extortion ("Concussione") (Article 317 of the Italian Criminal Code)

"A public official or a person in charge of a public service who, by abusing his quality or powers, coerces someone to unduly give or promise, to himself or a third party, money or other advantages shall be punished by imprisonment for from six to twelve years".

Bribery for the performance of one's functions (Article 318 of the Italian Criminal Code)

"A public official who, for the exercise of his functions or powers, unduly receives for himself or a third party, money or other advantages, or accepts the promise thereof, shall be punished by imprisonment for from three to eight years".

Bribery for the performance of an act contrary to official duties (Article 319 of the Italian Criminal Code)

"A public official who, in order to omit or delay or having omitted or delayed an act related to his office, or in order to perform or having performed an act contrary to the duties of his office, receives for himself or a third party money or other advantages, or accepts the promise thereof, shall be sentenced to imprisonment from six to ten years".

Aggravating circumstances (Article 319-bis of the Italian Criminal Code)

"The penalty is increased if the fact referred to in Article 319 has as its object the conferral of public employment or salaries or pensions, or the conclusion of contracts in which the administration to which the public official belongs has an interest as well as the payment or reimbursement of taxes".

Corruption in judicial proceedings (Article 319-ter of the Italian Criminal Code)

"If the facts specified in Articles 318 and 319 are committed with a view to favouring or damaging a party to a civil, criminal or administrative proceeding, the punishment shall be a term of imprisonment from six to twelve years.

If the fact gives rise to a wrongful conviction to imprisonment for no longer than five years, the punishment shall be a term of imprisonment from six to fourteen years; if it gives rise to a wrongful conviction to imprisonment for longer than five years or to life imprisonment, the punishment shall be a term of imprisonment from eight to twenty years".

Undue inducement to give or promise advantages (Article 319-quater of the Italian Criminal Code)

"Unless the act constitutes a more serious offence, a public official or a person in charge of a public service who, by abusing his/her capacity or powers, induces someone to unduly give or promise, to himself/herself or a third party, money or other advantages, shall be punished with imprisonment for a term of six years to ten years and six months.

In the cases provided for in the first paragraph, the person who gives or promises money or other advantages shall be punished with imprisonment for a term of up to three years, or for up to four years when the offence harms the financial interests of the European Union and the damage or profit exceeds €100,000.00".

Bribery of persons charged with a public service (Article 320 of the Italian Criminal Code)

"The provisions of Articles 318 and 319 shall also apply to persons charged with a public service.

In any case, the penalties shall be reduced by no more than one third".

Penalties for the briber (Article 321 of the Italian Criminal Code)

"The penalties laid down in the first paragraph of Article 318, in Article 319, Article 319-bis, Article 319-ter and in Article 320 in relation to the aforementioned cases of Articles 318 and 319, also apply to those who give or promise to the public official or to the person in charge of a public service the money or other advantages".

Incitement to bribery (Article 322 of the Italian Criminal Code)

"Any person who offers or promises money or other undue advantages to a public official or a person in charge of a public service, for the exercise of his/her duties or powers, shall be subject, where the offer or promise is not accepted, to the penalty laid down in the first paragraph of Article 318, reduced by one third.

If the offer or promise is made to induce a public official or a person in charge of a public service to omit or delay an act of his/her office, or to perform an act contrary to his/her duties, the offender shall be subject, if the offer or promise is not accepted, to the penalty laid down in Article 319, reduced by one third.

The sanction referred to in the first paragraph shall apply to a public official or a person in charge of a public service who solicits a promise or bestowal of money or other benefits for the exercise of his duties or powers.

The sanction referred to in the second paragraph shall apply to a public official or a person in charge of a public service who solicits a promise or bestowal of money or other benefits from a private individual for the purposes set out in Article 319".

Embezzlement, extortion ("concussione"), undue inducement to give or promise an advantage, bribery, incitement to bribery and abuse of office of the members of international Courts, members of bodies of the European Communities or members of international parliamentary assemblies or international organizations and officials of the European Communities and foreign States (Article 322-bis of the Italian Criminal Code)

"The provisions set forth in Articles 314, 316, from 317 to 320, 322 and 323, third and fourth paragraphs, shall also apply:

1) to the members of the Commission of the European Communities, of the European Parliament, of the Court of Justice and of the Court of Auditors of the European Communities;

2) to contracted officials and agents in accordance with either Staff Regulations applying to officials of the European Communities or with the provisions applying to agents of the European Communities;

3) to any person seconded to the European Communities by the Member States or by any public or private body, who carries out functions corresponding to those performed by the officials or agents of the European Communities;

4) to members and servants of bodies created on the basis of the Treaties establishing the European Communities;

5) to those who, within other Member States of the European Union, carry out functions or activities corresponding to those performed by public officials or persons in charge of a public service;

5-bis) to judges, prosecutors, deputy prosecutors, officials and agents of the International Criminal Court, to any person seconded by the States party to the Treaty establishing the International Criminal Court who carries out functions corresponding to those performed by the officials or agents of the International Criminal Court, to members and servants of bodies created on the basis of the Treaty establishing the International Criminal Court.

5-ter) to any person who, within international public organizations, carries out functions or activities corresponding to those performed by public officials or persons in charge of a public service;

5-quater) to members of international parliamentary assemblies or of international or supranational organisations and judges and officials of international courts.

5-quinquies) to any person who, within States other than Member States of the European Union, carries out functions corresponding to those performed by public officials or persons in charge of a public service, if the fact harms financial interests of the European Union.

The provisions set forth in Articles 319-quater, second paragraph, 321 and 322, first and second paragraphs, shall also apply if the money or other benefits are given, offered or promised:

1) to persons who are referred to in the first paragraph of this Article;

2) to persons carrying out functions or activities corresponding to those performed by public officials and persons in charge of a public service in other foreign States or within public international organisations;

Persons indicated in the first paragraph are treated as public officials, if they carry out equivalent functions, and to persons in charge of a public service in all the other cases.

Influence peddling (Article 346-bis of the Italian Criminal Code)

Except for cases of complicity in the offences specified in Articles 318, 319 and 319-ter and in the cases of corruption specified in Article 322-bis, anyone who, by intentionally using existing relationships with a public official or a person in charge of a public service or one of the other persons specified in Article 322-bis, unduly procures the giving or promising of, to himself or to others, money or other economic advantage, as remuneration for a public official or a person in charge of a public service or one of the other persons specified in Article 322-bis, in connection with the exercise of his/her functions, or to carry out other illicit mediation, shall be punished with imprisonment for a term of one year and six months to four years and six months.

For the purposes of the first paragraph, other illicit mediation means mediation to induce the public official or the person in charge of a public service or one of the other persons specified in Article 322-bis to perform an act contrary to official duties that constitutes an offence from which an undue advantage may arise.

The same penalty applies to anyone who unduly gives or promises money or other economic advantage.

The penalty is increased if the person who unduly procures the giving or promising of, for himself or others, money or other economic advantage holds the office of public official or person in charge of a public service or one of the offices referred to in Article 322-bis.

The penalty is also increased if the acts are committed in connection with the exercise of judicial activities or to remunerate the public official or the person in charge of a public service or one of the other persons

referred to in Article 322-bis in relation to the performance of an act contrary to official duties or to the omission or delay of an act of his/her office.

The penalty is reduced if the offence is of particularly minor gravity".

Interference with bidding procedures (Article 353 of the Italian Criminal Code)

"Anyone who, by violence or threat, or by gifts, promises, collusion or other fraudulent means, impedes or interferes with the bidding procedure in public tenders or private competitive bidding procedures on behalf of Public Administrations, or prevents anyone from bidding in them, shall be punished by a term of imprisonment of from six months to five years and a fine of between €103.00 and €1,032.00.

If the guilty person is the person assigned by law or the Authorities to run the said tender or competitive bidding procedures, the term of imprisonment is from one to five years and the fine from €516.00 to €2,065.00.

The penalties established in this Article also apply in private bidding procedures on behalf of private organisations directed by a public official or a legally authorised person, but are reduced to one half".

Interference with the free choice of contractor (Article 353-bis of the Italian Criminal Code)

"Unless a more serious offence has been committed, anyone who uses violence or threats, or gifts, promises, collusion or any other fraudulent means to interfere with the administrative procedure which establishes the contents of a call for bids or another equivalent document in order to influence the procedures by which the public administration chooses a contractor shall be punished by a custodial sentence of from six months to five years and a fine of between €103.00 and €1,032.00".

Fraud in public procurement (Article 356 of the Italian Criminal Code)

"Anyone who commits fraud in the execution of supply contracts or in the fulfilment of the other contractual obligations referred to in the previous Article shall be punished by imprisonment for a period of between one and five years and a fine of at least €1,032.00.

The penalty is increased in the cases envisaged by the first paragraph of the previous Article".

Agricultural fraud (Article 2 of Law no. 898 of 1986)

"1. "Unless the act constitutes the more serious offence covered by Article 640-bis of the Italian Criminal Code, anyone who, by submitting false data or information, unduly obtains, for themselves or others, aid, bonuses, compensation, refunds, grants or any other subsidies paid totally or partially by the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development shall be punished by a custodial sentence of from six months to three years. If the damage or proceeds exceed €100,000.00, the punishment is imprisonment for from six months to four years". If the sum unlawfully obtained does not exceed €5,000.00, only the administrative sanction covered by the following Articles applies.

2. For the intents and purposes of the provisions of paragraph 1 above and of paragraph 1 of Article 3, the national quotas envisaged by Community law to complete the sums paid by the European Agricultural Guarantee Fund and the European Rural Development Fund, and the subsidies payable totally by national state funds under Community law, are considered equivalent to subsidies payable by the aforesaid European Funds. 3. In the judgment, the Court also establishes the amount unduly obtained and orders the guilty party to repay it to the administration which ordered its payment as per paragraph 1".

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The table below summarises the sanctions to which the organisation is liable with regard to the offences covered by Articles 24 and 25 of Leg. Decree 231/2001, in the event that their commission by members of its senior management and/or their subordinates results in an interest or advantage for the organisation.

Offence	Fines	Disqualification sanctions
• Misappropriation of public sums (Article 316-*bis* of the Italian Criminal Code) • Unlawful receipt of public funds (Article 316-*ter* of the Italian Criminal Code) • *Interference with bidding procedures (Article 353 of the Italian Criminal Code)* • *Interference with the free choice of contractor (Article 353-bis of the Italian Criminal Code)* • Fraud in public procurement (Article 356 of the Italian Criminal Code) • Fraud (Article 640, paragraph 2, no.1 of the Italian Criminal Code) • Aggravated fraud for the purpose of obtaining public funds (Article 640-*bis* of the Italian Criminal Code) • Computer fraud at the expense of the state or another public body (Article 640-*ter* of the Italian Criminal Code) • Agricultural fraud (Article 2 of Law no. 898 of 1986)	Up to 500 quotas From 200 to 600 quotas if the offence has resulted in significant proceeds or particularly serious damage	• ban on contracting with the Public Administration except in order to obtain public services • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted; • ban on advertising goods or services
• Embezzlement (Article 314 of the Italian Criminal Code) • Misappropriation of funds and movable assets	Up to 200 quotas (also if the offences were committed by the persons	

Offence	Fines	Disqualification sanctions
(Article 314-bis of the Italian Criminal Code) • Embezzlement by taking advantage of the mistakes of others (Article 316 of the Italian Criminal Code) • Bribery for the performance of one's functions (Article 318 of the Italian Criminal Code) • Penalties for the briber (Article 321 of the Italian Criminal Code). • Incitement to bribery (Article 322, par. 1 and 3 of the Italian Criminal Code) • Influence peddling (Article 346-*bis* of the Italian Criminal Code)	specified in Articles 320 and 322-*bis* of the Italian Criminal Code[12])	
• Bribery for the performance of an act contrary to official duties (Article 319 of the Italian Criminal Code) • Corruption in judicial proceedings (Article 319-*ter*, paragraph 1 of the Italian Criminal Code) • Penalties for the briber (Article 321 of the Italian Criminal Code) • Incitement to bribery (circumstances envisaged by Article 322, paragraphs 2 and 4 of the Italian Criminal Code)	From 200 to 600 quotas (also if the offences were committed by the persons specified in Articles 320 and 322-*bis* of the Italian Criminal Code)	For a period of at least four and not more than seven years, if the offence was committed by one of the persons specified by Article 5, paragraph 1, point a); for a period of at least two and not more than four years, if the offence was committed by one of the persons specified by Article 5, paragraph 1, point b); all disqualification sanctions envisaged by Article 9, paragraph 2 of the Decree: • debarment from business; • suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • ban on contracting with the Public Administration except in order to obtain public services;

[12] Article 25 c.4 of Leg. Decree 231/2001.

Offence	Fines	Disqualification sanctions
		• disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted • ban on advertising goods or services.
• Extortion ("*Concussione*") (Article 317 of the Italian Criminal Code) • Bribery for the performance of an act contrary to official duties (Article 319 of the Italian Criminal Code), aggravated pursuant to Article 319-*bis* of the Italian Criminal Code, when the organisation received large proceeds from the offence • Corruption in judicial proceedings if the offence results in a wrongful guilty verdict (Article 319-*ter*, paragraph 2 of the Italian Criminal Code) • Undue inducement to give or promise an advantage (Article 319-*quater* of the Italian Criminal Code) • Penalties for the briber (Article 321 of the Italian Criminal Code)	From 300 to 800 quotas (also if the offences were committed by the persons specified in Articles 320 and 322-*bis* of the Italian Criminal Code)	For a period of at least four and not more than seven years, if the offence was committed by one of the persons specified by Article 5, paragraph 1, point a); for a period of at least two and not more than four years, if the offence was committed by one of the persons specified by Article 5, paragraph 1, point b); all disqualification sanctions envisaged by Article 9, paragraph 2 of the Decree: • debarment from business; • suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • ban on contracting with the Public Administration except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted • ban on advertising goods or services.

A.7.2. Article 24-*bis* - Computer crimes and the unlawful processing of data

Digital documents (Article 491-bis of the Italian Criminal Code)

"If any of the forms of false statements or forgery envisaged in this chapter concerns a public digital document with validity as evidence, the provisions of the chapter relating to public deeds shall apply".

Hacking into an IT or data transmission system (Article 615-ter of the Italian Criminal Code

"Anyone who illegally accesses a computer or data transmission system protected by security measures or remains therein against the stated or implicit wishes of the party entitled to deny access shall be punished by imprisonment of up to three years.

The punishment shall be a term of imprisonment from one to five years:

1) *if the offence is committed by a public official or a person in charge of a public service and involves abuse of powers or breach of the duties inherent in the function or service, by a person acting, legally or illegally, as a private detective, or through abuse of the role of system operator;*

2) *if the offender uses violence against property or persons to commit the offence, or is obviously armed;*

3) *if the offence leads to the destruction of or damage to the system or takes it totally or partially out of service, or causes the destruction or corruption of the data, information or programs contained in the system.*

If the offences covered by the first and second paragraphs relate to computer or data transmission systems of military interest or concerning public order, public security, health or civil protection, or in any case of public interest, the punishment is respectively, imprisonment for from three to ten and four to twelve years.

In the circumstances envisaged by the first paragraph, the offence will be prosecuted on receipt of a complaint from the injured party; otherwise, offenders will be prosecuted automatically".

Illegal possession, distribution and installation of devices, codes and other means of access to IT or data transmission systems (Article 615-quater of the Italian Criminal Code)

"Anyone who illegally, and with the aim of procuring gain for themselves or others or causing damage to others, holds, produces, obtains, copies, disseminates, imports, discloses or consigns, or in any other way makes available to others or installs, devices, instruments, devices or instrument parts, codes, passwords or other items capable of providing access to a computer or data transmission system protected by security measures, or in any way supplies instructions or information for the above purpose, shall be liable to imprisonment for up to two years and a fine of up to €5,164.00.

A custodial sentence of two to six years is imposed when one of the circumstances specified in Article 615-ter, second paragraph, number 1 occurs.

A custodial sentence of three to eight years is imposed when the offence relates to the information technology or electronic systems referred to in Article 615-ter, third paragraph.

Illegal tapping, prevention or blocking of digital or data transmission communications (Article 617-quater of the Italian Criminal Code)

"Anyone who fraudulently intercepts communications relating to a computer or data transmission system or between multiple systems, or prevents or blocks any such communications, shall be punished by imprisonment for from one year and six months to five years.

Unless a more serious offence has been committed, anyone who discloses all or part of the contents of the communications referred to in the first paragraph shall be liable to the same punishment.

The offences specified in paragraphs one and two are punishable if reported by the damaged party.

However, prosecution will be automatic and the punishment is imprisonment for from four to ten years if the offence was committed:

1) to the detriment of any of the computer or telematic systems indicated in Article 615-ter, third paragraph;

2) to the detriment of a public official in the performance of his/her duties or because of his/her functions or is committed by a public official or a person in charge of a public service, with abuse of powers or with breach of duties inherent to the function or the service, or by someone who practises, also abusively, the profession of private investigator, or by abusing the capacity of system operator;

3) by someone who practises, also abusively, the profession of private investigator.

Illegal possession, distribution and installation of equipment and other items designed to tap, prevent or disrupt computer or digital transmission communications (Article 617-quinquies of the Italian Criminal Code)

"Anyone who, except in the circumstances permitted by law, and with the aim of intercepting, preventing or blocking communications relating to an IT or data transmission system or between multiple systems, obtains, holds, produces, copies, distributes, imports, communicates, delivers or otherwise makes available to others or installs equipment, programs, codes, passwords or other items capable of intercepting, preventing or blocking such communications, shall be punished by imprisonment for from one to four years".

If one of the circumstances specified in Article 617-quater, fourth paragraph, number 2) occurs, a custodial sentence of two to six years is imposed.

If one of the circumstances specified in Article 617-quater, fourth paragraph, number 1) occurs, a custodial sentence of three to eight years is imposed.

Extortion (Article 629 of the Italian Criminal Code)

"Anyone who uses violence or threats to force someone to do or omit anything, obtains for himself or others undue profit at the expense of others, shall be subject to five to ten years' imprisonment and a fine from €1,000.00 to €4,000.00.

A custodial sentence of seven to twenty years and a fine from €5,000.00 to €15,000.00 is imposed if one of the circumstances occurs that is indicated in the third paragraph of Article 628.

Anyone who, through the conduct specified in Articles 615-ter, 617-quater, 617-sexies, 635-bis, 635-quater and 635-quinquies or by threatening to engage in it, forces anyone to do or omit anything, procuring themselves or others an unfair profit at the expense of others, shall be subject to six to twelve years' imprisonment and a fine from €5,000.00 to €10,000.00. A custodial sentence of eight to twenty-two years and a fine from €6,000.00 to €18,000.00 is imposed if one of the circumstances occurs that is indicated in the third paragraph of Article 628 and if the victim is a person who is incapacitated by age or infirmity".

Damage to digital information, data and computer programs (Article 635-bis of the Italian Criminal Code)

"Unless a more serious offence is committed, anyone who destroys, damages, deletes, modifies or suppresses information, data, or computer programs belonging to others shall be punished, on submission of a complaint by the injured party, by imprisonment for from two to six years.

the punishment shall be a term of imprisonment from three to eight years:

1) if the offence is committed by a public official or a person in charge of a public service and involves abuse of powers or breach of the duties inherent in the function or service, by a person who carries on, even unlawfully, the profession of private detective, or through abuse of the role of system operator

2) if the offender uses threats or violence to commit the offence or is clearly armed".

Damage to information, data and public programmes or programmes of public interest (Article 635-ter of the Italian Criminal Code)

"Unless a more serious offence is committed, anyone who commits an act intended to destroy, degrade, delete, alter or suppress information, data or computer programmes of military concern or relating to public order or public safety or to health or civil defence or otherwise of public interest shall be subject to two to six years' imprisonment".

Damage to IT or data transmission systems (Article 635-quater of the Italian Criminal Code)

Unless a more serious offence is committed, anyone who destroys, damages or renders the IT or data transmission systems of others totally or partially unusable or seriously obstructs their operation by means of the conduct set out in article 635-bis, or by entering or transmitting data, information or programs, will be punished by imprisonment for from two to six years.

The punishment shall be a term of imprisonment from three to eight years:

1) if the offence is committed by a public official or a person in charge of a public service and involves abuse of powers or breach of the duties inherent in the function or service, by a person who carries on, even unlawfully, the profession of private detective, or through abuse of the role of system operator;

2) if the offender uses threats or violence to commit the offence or is clearly armed".

Illegal possession, distribution and installation of equipment, devices or computer programs designed to damage or disrupt the operation of a computer or data transmission system (Article 635-quarter.1 of the Italian Criminal Code)

"Anyone who illegally obtains, holds, produces, copies, imports, distributes, transfers, communicates, delivers or otherwise makes available to others or installs equipment, devices, or IT programs with the aim of illegally damaging an IT or data transmission system or the information, data or programs contained in or related to the same, or of totally or partially disrupting or modifying its operation, shall be punished by up to two years' imprisonment and a fine of up to €10,329.00.

A custodial sentence of two to six years is imposed when one of the circumstances specified in Article 615-ter, second paragraph, number 1) occurs.

A custodial sentence of three to eight years is imposed when the offence relates to the information technology or electronic systems referred to in Article 615-ter, third paragraph.

Damage to IT or data transmission systems of public interest (Article 635-quinquies of the Italian Criminal Code)

"Unless a more serious offence is committed, anyone who commits acts aimed at destroying, damaging or rendering the IT or data transmission systems of public interest totally or partially unusable or seriously obstructs their operation by means of the conduct set out in Article 635-bis, or by entering or transmitting data, information or programs, shall be punished by imprisonment for from two to six years.

The punishment shall be a term of imprisonment from three to eight years:

1) if the offence is committed by a public official or a person in charge of a public service and involves abuse of powers or breach of the duties inherent in the function or service, by a person who carries on, even unlawfully, the profession of private detective, or through abuse of the role of system operator

2) if the culprit uses threats or violence to commit the offence or is clearly armed".

3) if the offence leads to the destruction, damage, deletion, modification or suppression of the digital information, data or programs concerned.

A custodial sentence of four to twelve years is imposed when one of the circumstances specified in points 1) and 2) of the second paragraph occurs in combination with one of the circumstances of 3)".

Computer fraud on the part of a party providing electronic signature certification services (Article 640-quinquies of the Italian Criminal Code)

"A party providing electronic signature certification services who breaches the legal obligations for issue of a qualified certificate in order to generate undue profit for himself or others or to damage others shall be punished by imprisonment for up to three years and a fine of from €51.00 to €1,032.00.

Offences regarding the cyber security perimeter (Article 1, paragraph 11, of Decree Law no. 105 of 21 September 2019)

"Anyone who, with the aim of obstructing or influencing the procedures referred to in paragraph 2, subsection b), or paragraph 6, subsection a), or the inspection and supervisory activities envisaged by paragraph 6, subsection c), provides false information, data or accounts of events relevant for the preparation or updating of the lists referred to in paragraph 2, subsection b), or the purposes of the communications covered by paragraph 6, subsection a), or for the performance of the inspection and supervisory activities referred to by paragraph 6, subsection c), or fails to disclose the aforesaid data, information or accounts of events by the set deadlines, shall be punished by imprisonment for from one to three years".

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The table below summarises the sanctions to which the organisation is liable with regard to the offences covered by Article 24-*bis* of Leg. Decree 231/2001, in the event that their commission by members of its senior management and/or their subordinates results in an interest or advantage for the organisation.

Offence	Fines	Disqualification sanctions
• Hacking into an IT or data transmission system (Article 615-*ter* of the Italian Criminal Code) • Illegal possession, distribution and installation of equipment and other items designed to tap, prevent or disrupt computer or digital transmission communications (Article 617-quater of the Italian Criminal Code) • Illegal possession, distribution and installation of equipment	From 200 to 700 quotas	• Debarment from business; • Suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • Ban on advertising goods or services

Offence	Fines	Disqualification sanctions
and other items designed to tap, prevent or disrupt computer or digital transmission communications (Article 617-*quinquies* of the Italian Criminal Code) • Damage to digital information, data and computer programs (Article 635-*bis* of the Italian Criminal Code) • Damage to digital information, data or programs used by the State or any other public or public utility entity (Article 635-*ter* of the Italian Criminal Code) • Damage to IT or data transmission systems (Article 635-*quater* of the Italian Criminal Code) • Damage to IT or data transmission systems of public utility (Article 635-*quinquies* of the Italian Criminal Code)		
• Illegal possession, distribution and installation of devices, codes and other means of access to IT or data transmission systems (Article 615-*quater* of the Italian Criminal Code) • Illegal possession, distribution and installation of equipment, devices or computer programs designed to damage or disrupt the operation of a computer or data transmission system (Article 615-*quinquies* of the Italian Criminal Code)	Up to 400 quotas	• Suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • Ban on advertising goods or services

Offence	Fines	Disqualification sanctions
• Digital documents (Article 491-*bis* of the Italian Criminal Code) • Computer fraud on the part of a party providing electronic signature certification services (Article 640-*quinquies* of the Italian Criminal Code) • Offences regarding the cyber security perimeter (Article 1, paragraph 11, of Decree-Law no. 105 of 21 September 2019)	Up to 400 quotas	• Ban on contracting with the Public Administration except in order to obtain public services; • Disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted • Ban on advertising goods or services
• Extortion (Article 629 of the Italian Criminal Code)	From three hundred to eight hundred quotas	• Debarment from business; • Suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • Ban on contracting with the Public Administration except in order to obtain public services; • Disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted; • Ban on advertising goods or services. • for a period of not less than two years

A.7.3. Article 24-*ter* - Organised crime offences

Criminal conspiracy (Article 416 of the Italian Criminal Code)

"When three or more people form a criminal conspiracy the purpose of committing more than one crime, the people who promote, establish or organise the conspiracy shall be punished, for this fact alone, by imprisonment for from three to seven years.

For the sole fact of membership of the association, the punishment is imprisonment for from one to five years.

The leaders are liable to the same punishment as the promoters.

If the members bear arms in the countryside or on the public highway, the punishment is imprisonment for from five to fifteen years.

The penalty is increased if the conspiracy has ten or more members.

If the purpose of the conspiracy is the commission of one of the crimes covered by Articles 600, 601, 601-bis and 602, or Article 12, paragraph 3-bis of the consolidated text on immigration and the treatment of foreigners, contained in Legislative Decree no. 286 of 25 July 1998, and Articles 22, paragraphs 3 and 4, and 22-bis, paragraph 1 of Law no. 91 of 1 April 1999, the punishment is imprisonment for from five to fifteen years in the cases covered by the first paragraph and from four to nine years in those covered by the second paragraph.

If the purpose of the conspiracy is to commit one of the crimes envisaged by Articles 600-bis, 600-ter, 600-quater, 600-quater.1, 600-quinquies or 609-bis, if the victim of the crime is less than eighteen years old, 609-quater, 609-quinquies, or 609-octies if the victim of the crime is less than eighteen years old, and 609-undecies, the punishment will be imprisonment for from four to eight years in the cases envisaged by the first paragraph and imprisonment for from two to six years in the cases envisaged by the second *paragraph*".

Mafia-type associations, including foreign ones (Article 416-bis of the Italian Criminal Code)

"Anyone belonging to a Mafia-type crime syndicate with three or more members shall be punished by from ten to fifteen years' imprisonment.

The people who promote, establish or organise the association shall be liable, for this fact alone, to imprisonment for from twelve to eighteen years.

A criminal association is defined as Mafia-type when those taking part use the membership bond and the intimidation arising from the consequent subordination and code of silence (omertà) for the purposes of committing crimes, to acquire the direct or indirect management or control of businesses, concessions, authorisations, public contracts and services, or to produce undue proceeds or advantages for themselves or others, or in order to impede or obstruct the free exercise of voting rights, or to procure votes for themselves or others at elections.

If the association is armed, the punishment is imprisonment for from twelve to twenty years in the cases covered by the first paragraph and from fifteen to twenty-six years in those covered by the second paragraph.

An association is considered to be armed when the members have access to weapons or explosives, even if they are concealed or kept in a place of storage, for the pursuance of the association's aims.

"If the businesses of which the members intend to gain or maintain control are totally or in part financed with the price, the proceeds or profit of crimes, the penalties established in the previous paragraphs are increased by from one third to one half. The confiscation from the convicted party of the items which were used or intended for the commission of the crime, the items which constitute its price, proceeds or profit, and the items in which the latter were invested, is compulsory in all cases".

The provisions of this Article also apply to the camorra and other associations, known locally by any name, which use the intimidatory strength of the membership bond to pursue aims the same as those defined for Mafia-type associations."

Exchange of votes between politicians and mafia members (Article 416-ter of the Italian Criminal Code)

"Anyone who accepts, directly or through intermediaries, the promise to procure votes by members of the associations referred to in Article 416-bis or by the methods described in the third paragraph of Article 416-bis in exchange for the payment or the promise to pay money or any other benefit, or in exchange for the willingness to serve the interest and demands of the Mafia-type association, shall be liable to the penalty established in the first paragraph of Article 416-bis.

The same penalty is applied to those promising, directly or through intermediaries, to procure votes in the cases described in the first paragraph.

If the person who has accepted the promise of votes under an agreement as per the first paragraph has been elected at the relative elections, the penalty established by the first paragraph of Article 416-bis increased by one half shall apply.

Anyone convicted of the offences covered by this Article shall always be permanently debarred from holding public office."

Kidnapping for ransom (Article 630 of the Italian Criminal Code)

"Anyone who kidnaps another person in order to make an undue profit for themselves or others in exchange for release shall be punished by imprisonment from twenty-five to thirty years.

If the kidnap leads in any way to the death of the victim as the unintentional outcome of the crime, the offender shall be punished by thirty years' imprisonment.
If the offender causes the death of the victim, the punishment is life imprisonment.
Any member of the conspiracy who breaks with the group and enables the victim to regain their freedom without payment of the ransom shall be liable to the punishment envisaged by Article 605. However, if the victim dies after release as a consequence of the kidnap, the punishment shall be a term of imprisonment from six to fifteen years.
For any member of the conspiracy who breaks with the group and, excluding the circumstances envisaged by the previous paragraph, takes steps to ensure that there are no further consequences of the crime or works to assist the police or judiciary in gathering decisive evidence for the identification or capture of the conspirators, the punishment of life imprisonment is reduced to imprisonment for from twelve to twenty years and the other punishments are reduced by from one third to two thirds.
When there are attenuating circumstances, the punishment envisaged in the second paragraph is replaced by imprisonment for from twenty to twenty-four years; the punishment envisaged in the third paragraph is replaced by imprisonment for from twenty-four to thirty years. When there is more than one attenuating circumstance, the punishment applied after the reductions may not be less than ten years in the circumstances envisaged by the second paragraph and fifteen years in those covered by the third paragraph.

The punishment limits envisaged in the previous paragraph may be exceeded in the event of the attenuating circumstances described in paragraph five of this Article".

Conspiracy for the trafficking of narcotic or mind-altering drugs (Article 74 of Presidential Decree no. 309 of 9 October 1990)

"When three or more people form an association for the purpose of committing more than one of the crimes envisaged by Article 73, the people who promote, establish, organise or finance the conspiracy shall be punished, for this fact alone, by imprisonment for a period of at least twenty years.

All members of the criminal conspiracy shall be punished by imprisonment for at least ten years.

The penalty is increased if the association has ten or more members or if its members include narcotic or mind-altering drug users.

If the association is armed, the punishment must be at least twenty-four years' imprisonment in the cases described in paragraphs 1 and 3 and twelve years' imprisonment in the case envisaged in paragraph 2. An association is considered to be armed when the members have access to weapons or explosives, even if they are concealed or kept in a place of storage.

Illegal manufacture, importation into the State, sale, offering for sale or transfer of military or military type weapons or parts of the same, explosives, illegal arms or ordinary firearms (Article 407, paragraph 2, point a), no. 5, of the Italian Criminal Code).

"Anyone who manufactures, imports into the State, offers for sale or transfers, by any title, military or military type weapons, or parts of the same, suitable for use, military ammunition, explosives of any kind, chemical weapons or other lethal devices, or collects the same, shall be punished by imprisonment for from three to twelve years and a fine of from €10,000.00 to €50,000.00.

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The table below summarises the sanctions to which the organisation is liable with regard to the offences covered by Article 24-*ter* of Leg. Decree 231/2001, in the event that their commission by members of its senior management and/or their subordinates results in an interest or advantage for the organisation.

Offence	Fines	Disqualification sanctions
• Criminal conspiracy (Article 416, paragraph 6 of the Italian Criminal Code) • Mafia-type associations, including foreign ones (Article 416-*bis* of the Italian Criminal Code) • Exchange of votes between politicians and mafia members (Article 416-*ter* of the Italian Criminal Code) • Kidnapping for ransom (Article 630 of the Italian Criminal Code) • Conspiracy for the trafficking of narcotic or mind-altering drugs (Article 74 of Presidential Decree no. 309/90)	From 400 to 1000 quotas	For a period of at least one year, all the disqualification sanctions envisaged by Article 9, paragraph 2 of the Decree: • debarment from business; • suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • Ban on contracting with the public administration except in order to obtain public services; • Disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted; • Ban on advertising goods or services. If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the commission of offences for which its liability is envisaged, permanent debarment from business as per Article 16, paragraph 3 of the Decree shall be applied.
• Criminal conspiracy (Article 416, except paragraph 6, of the Italian Criminal Code) • Illegal manufacture, importation into the State, sale, offering for sale, transfer, possession and bearing of weapons (Article 407, paragraph 2, point a), no. 5, of the Code of Criminal Procedure).	From 300 to 800 quotas	For a period of at least one year, all the disqualification sanctions envisaged by Article 9, paragraph 2 of the Decree: • debarment from business; • suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • Ban on contracting with the public administration except in order to obtain public services; • Disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted; • Ban on advertising goods or services. If an organisation or one of its organisational units is used on a

Offence	Fines	Disqualification sanctions
		permanent basis for the sole or main purpose of allowing or facilitating the commission of offences for which its liability is envisaged, permanent debarment from business as per Article 16, paragraph 3 of the Decree shall be applied.

A.7.4. Article 25-*bis* - Counterfeiting of currency, public credit instruments, revenue stamps, instruments or identification marks

Counterfeiting currency, spending counterfeit currency and conspiring to bring it into the State (Article 453 of the Italian Criminal Code)

Punishment comprising imprisonment for from three to twelve years and a fine of between €516.00 and €3,098.00 will be enforced on:

1) anyone who counterfeits national or foreign currency which is legal tender inside or outside the State;

2) anyone who in any way tampers with genuine currency so that it appears to have a higher value;

3) anyone who has not been complicit in the counterfeiting or tampering but conspires with the counterfeiter or an intermediary to import counterfeited or tampered currency into the State or possesses or spends it, or otherwise puts it into circulation;

4) anyone who purchases or in anyway receives counterfeited or tampered currency from the counterfeiter or intermediary, for the purposes of putting it into circulation.

5) The same punishment will be enforced on anyone who, legally authorised to produce currency, unlawfully uses the tools or materials at his disposal to produce currency in excess of the prescribed amount.

The punishment is reduced by one third when the offences referred to in the first and second paragraphs refer to currency which does not yet have legal tender and the date for it to go into circulation has been set."

Tampering with currency (Article 454 of the Italian Criminal Code)

"Anyone who tampers with currency of the type referred to in the previous Article, in any way diminishing its value, or commits any of the offences specified in points 3 and 4 of the aforesaid Article in relation to currency that has been thus tampered with, shall be punished by imprisonment from one to five years and a fine from €103.00 to €516.00".

Spending counterfeit currency and bringing it into the State without conspiracy (Article 455 of the Italian Criminal Code)

"Anyone who, except for the cases described in the two previous Articles, imports counterfeit or tampered currency into the State, or purchases or possesses it, with the aim of putting it into circulation, or spends it

or otherwise puts it into circulation, shall be subject to the penalties established by the said Articles, reduced by from one third to one half".

Spending counterfeit currency received in good faith (Article 457 of the Italian Criminal Code)

"Anyone who spends or otherwise puts into circulation counterfeit or tampered currency which he has received in good faith shall be punished by imprisonment for up to six months or a fine of up to €1,032.00."

Counterfeiting revenue stamps, bringing into the State, purchase, possession or circulation of counterfeit revenue stamps (Article 459 of the Italian Criminal Code)

"The provisions of Articles 453, 455 and 457 are also applied to the counterfeiting of or tampering with revenue stamps and the import into the State, or the purchase, possession and putting into circulation of counterfeit revenue stamps, but the punishments are reduced by one third.

For the purposes of criminal law, 'revenue stamps' are stamp-impressed paper, tax stamps, postage stamps and other equivalent revenue instruments according to special laws".

Counterfeiting watermarked paper used for the production of public credit instruments or revenue stamps (Article 460 of the Italian Criminal Code)

"Anyone who counterfeits the watermarked paper used for the production of public credit instruments or revenue stamps, or who purchases, holds or disposes of the said counterfeit paper, shall be punished , unless a more serious offence has been committed, by imprisonment from two to six years and a fine from €309.00 to €1,032.00".

Manufacture or possession of watermarks or tools intended for use for the counterfeiting of currency, revenue stamps or watermarked paper (Article 461 of the Italian Criminal Code)

"Anyone who manufactures, purchases, possesses or disposes of watermarks, IT programs and data or tools intended for the counterfeiting or tampering of currency, revenue stamps or watermarked paper shall be punished, unless a more serious offence has been committed, by imprisonment for from one to five years and a fine of from €103.00 to €516.00".

The same punishment applies if the offence under the first paragraph refers to holograms or other currency components intended to provide safeguards against counterfeiting and tampering".

Use of counterfeit or altered revenue stamps (Article 464 of the Italian Criminal Code)

Anyone who, without being a party to the counterfeiting or alteration, uses the said counterfeited or altered revenue stamps, shall be punished by imprisonment for up to three years and a fine up to €516.00.

If the stamps have been received in good faith, the punishment established in Article 457 shall apply, reduced by one third".

Counterfeiting, alteration or using trademarks, distinctive signs or patents, models and designs (Article 473 of the Italian Criminal Code).

"Anyone, in a position to be aware of the existence of industrial property rights, counterfeits or alters the national or international trademarks or distinctive signs of industrial products or anyone, who, without being a party to the counterfeiting or alteration, uses the said counterfeited or altered trademarks or signs, shall be punished by imprisonment from six months to three years and a fine from €2,500.00 to €25,000.00.

Anyone who counterfeits or alters national or foreign patents, drawings or industrial models, or, without being a party to the counterfeiting or alteration, uses the said counterfeited or altered patents, drawings or models, shall be punished by imprisonment from one to four years and a fine from €3,500.00 to €35,000.00.

The offences covered by the first and second paragraphs are liable to punishment on condition that the provisions of domestic law, EU regulations and international conventions on the protection of intellectual or industrial property have been complied with".

Introduction into the State and trade in products with false marks (Article 474 of the Italian Criminal Code)

"Except for cases of complicity in the offences covered by Article 473, anyone who introduces into the territory of the State industrial products with counterfeit or altered trademarks or other distinctive signs for the purposes of profit, shall be punished by imprisonment for a period of from one to four years and a fine of from €3,500.00 to €35,000.00.

Except for cases of complicity in counterfeiting, alteration, or introduction into the territory of the State, anyone who keeps for the purposes of sale, offers for sale or otherwise circulates the products covered by the first paragraph for the purposes of profit shall be punished by imprisonment for a period of up to two years and a fine of up to €20,000.00.

The offences covered by the first and second paragraphs are liable to punishment on condition that the provisions of domestic law, EU regulations and international conventions on the protection of intellectual or industrial property have been complied with".

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The table below summarises the sanctions to which the organisation is liable with regard to the offences covered by Article 25-*bis* of the Decree, in the event that their commission by members of its senior management and/or their subordinates results in an interest or advantage for the organisation.

Offence	Fines	Disqualification sanctions
• Counterfeiting currency, spending counterfeit currency and conspiring to bring it into the State (Article 453 of the Italian Criminal Code)	From 300 to 800 quotas	• For a period of at least one year, all the disqualification sanctions envisaged by Article 9, paragraph 2, of the Decree: • debarment from business; • suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • ban on contracting with the Public Administration except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible

Offence	Fines	Disqualification sanctions
		revocation of any already granted • ban on advertising goods or services.
• Tampering with currency (Article 454 of the Italian Criminal Code) • Counterfeiting watermarked paper used for the production of public credit instruments or revenue stamps (Article 460 of the Italian Criminal Code) • Manufacture or possession of watermarks or tools intended for use for the counterfeiting of currency, revenue stamps or watermarked paper (Article 461 of the Italian Criminal Code)	Up to 500 quotas	• For a period not exceeding one year, all the disqualification sanctions envisaged by Article 9, paragraph 2, of the Decree: • debarment from business; • suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • ban on contracting with the Public Administration except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted • ban on advertising goods or services.
• Spending counterfeit currency and bringing it into the State without conspiracy (Article 455 of the Italian Criminal Code).	From 300 to 800 quotas, reduced by one third to one half Up to 500 quotas, reduced by one third to one half	• For a period of at least one year, all the disqualification sanctions envisaged by Article 9, paragraph 2: • debarment from business; • suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • ban on contracting with the Public Administration except in order to obtain public services; • disqualification from benefits, loans, grants or

Offence	Fines	Disqualification sanctions
		subsidies and the possible revocation of any already granted • ban on advertising goods or services.
• Spending counterfeit currency received in good faith (Article 457 of the Italian Criminal Code) • Use of counterfeit or altered revenue stamps (Article 464, paragraph 2, of the Italian Criminal Code)	Up to 200 quotas	•
• Counterfeiting revenue stamps, bringing into the State, purchase, possession or circulation of counterfeit revenue stamps (Article 459 of the Italian Criminal Code);	The punishments in Articles 453, 455 and 457 of the Italian Criminal Code, reduced by one third.	• For a period of at least one year, all the disqualification sanctions envisaged by Article 9, paragraph 2: • debarment from business; • suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • ban on contracting with the Public Administration except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted • ban on advertising goods or services.
• Use of counterfeit or altered revenue stamps (Article 464, paragraph 1, of the Italian Criminal Code)	Up to 300 quotas	None
• Counterfeiting, alteration or using trademarks, distinctive signs or patents, models and	Up to 500 quotas	For a period of at least one year, all the disqualification sanctions envisaged by Article 9, paragraph 2 of the Decree:

Offence	Fines	Disqualification sanctions
designs (Article 473 of the Italian Criminal Code). • Introduction into the State and trade in products with false marks (Article 474 of the Italian Criminal Code)		• debarment from business; • suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • ban on contracting with the Public Administration except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted • ban on advertising goods or services.

A.7.5. Article 25-*bis* 1 – Crimes against industry and trade

Disruption of the freedom of industry or trade (Article 513 of the Italian Criminal Code)

"Anyone using violence against property or fraudulent means to prevent or disrupt the business of an industrial or trading concern shall be punished, upon complaint of the injured party, with imprisonment for up to two years and a fine from €103.00 to €1,032.00, unless the act constitutes a more serious offence"

Unfair competition with threats or violence (Article 513-bis of the Italian Criminal Code)

"Anyone who, in the conduct of a trading, industrial or productive activity, engages in competition with the aid of violence or threats, shall be punished by imprisonment for from two to six years".

The punishment is increased if the competition relates to a financial operation run entirely or partially and in any way by the State or other public bodies.

Fraud against domestic industries (Article 514 of the Italian Criminal Code)

"Anyone who harms domestic industry by offering for sale or otherwise circulating industrial products with counterfeited or altered names, brands or identification marks on the domestic or foreign markets, shall be punished with imprisonment from one to five years and a fine of not less than 516.00 euros.

If the provisions of domestic laws or international conventions on the protection of industrial property rights have been complied with in relation to the trademarks or distinctive signs, the punishment is increased and the provisions of Articles 473 and 474 do not apply".

Fraud in the exercise of trade (Article 515 of the Italian Criminal Code)

"Unless a more serious offence is committed, anyone who, during the conduct of a commercial business, or in a factory shop open to the public, delivers to the purchaser a movable asset under the pretence that it is

a different one, or a movable asset different in origin, production history, quality or quantity from that declared or agreed, shall be punished by up to two years' imprisonment or a fine of up to €2,065.00.

If the offence involves valuables, the punishment is imprisonment for up to three years or a fine of at least €103.00."

Sale of non-genuine foodstuffs as genuine (Article 516 of the Italian Criminal Code)

"Anyone who offers for sale or otherwise trades in non-genuine foodstuffs as genuine shall be punished by imprisonment for up to six months or a fine of up to €1,032.00".

Sale of industrial products with misleading marks (Article 517 of the Italian Criminal Code)

"Anyone who holds for sale, offers for sale or otherwise places on the market intellectual works or industrial products with national or foreign names, trademarks or other distinctive signs likely to mislead the purchaser with regard to the origin, production history or quality of the work or product, shall be punished, if the offence does not constitute a crime under other legislation, by up to two years' imprisonment and a fine of up too €20,000.00".

Manufacture and sale of goods by infringing industrial property rights (Article 517-ter of the Italian Criminal Code)

"Subject to the application of Articles 473 and 474 anyone who, being in a position to be aware of industrial property rights, manufactures or uses for industrial purposes objects or other goods produced through the infringement or breach of an industrial property right shall be punished , on submission of a complaint by the injured party, by up to two years' imprisonment and a fine of up to €20,000.00.

Anyone who, for the purposes of profit, brings goods as described in the first paragraph into the State, holds them for sale, offers them for sale directly to consumers or in any way places them in circulation is liable to the same punishment.

The provisions of Articles 474-bis, 474-ter, second paragraph and 517-bis, second paragraph, apply.

The offences covered by the first and second paragraphs are liable to punishment on condition that the provisions of domestic law, EU regulations and international conventions on the protection of intellectual or industrial property have been complied with."

Counterfeiting of geographical indications and designations of origin for agro-food products (Article 517-quater of the Italian Criminal Code)

"Anyone who counterfeits or otherwise alters the geographical indications or designations of origins of agro-food products shall be punished by imprisonment for up to two years and a fine of up to €20,000.00.

Anyone who, for the purposes of profit, brings the said products with counterfeit geographical indications or designations into the State, holds them for sale, offers them for sale directly to consumers or in any way places them in circulation is liable to the same punishment.

The provisions of Articles 474-bis, 474-ter, second paragraph and 517-bis, second paragraph, apply.

The offences covered by the first and second paragraphs are liable to punishment on condition that the provisions of domestic law, EU regulations and international conventions on the protection of geographical indications and designations of origin of agro-food products have been complied with".

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The table below summarises the sanctions to which the organisation is liable with regard to the offences covered by Article 25-*bis* 1 of the Decree, in the event that their commission by members of its senior management and/or their subordinates results in an interest or advantage for the organisation.

Offence	Fines	Disqualification sanctions
• Disruption of the freedom of industry or trade (Article 513 of the Italian Criminal Code) • Fraud in the exercise of trade (Article 515 of the Italian Criminal Code) • Sale of non-genuine foodstuffs as genuine (Article 516 of the Italian Criminal Code) • Sale of industrial products by misrepresentation (Article 517 of the Italian Criminal Code) • Manufacture and sale of goods by infringing industrial property rights (Article 517-ter of the Italian Criminal Code) • Counterfeiting of geographical indications and designations of origin for agro-food products (Article 517-*quater* of the Italian Criminal Code)	Up to 500 quotas	None
• Unfair competition with threats or violence (Article 513-*bis* of the Italian Criminal Code) • Fraud against domestic industries (Article 514 of the Italian Criminal Code)	• Up to 800 quotas	• all the disqualification sanctions envisaged by Article 9, paragraph 2, of the Decree: • debarment from business; • suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • ban on contracting with the Public Administration except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted

Offence	Fines	Disqualification sanctions
		• ban on advertising goods or services.

A.7.6. Article 25-*ter* - Corporate offences

False corporate reporting (Article 2621 of the Italian Civil Code)

"Except for the cases envisaged by Article 2622, any directors, general managers, managers in charge of financial reporting, statutory auditors or liquidators, who, in order to obtain undue profit for themselves or others, knowingly include in the company's financial statements, reports or other corporate reporting required by law, addressed to shareholders or the general public, significant material facts that are untrue, or omit information the disclosure of which is required by law concerning the economic, capital or financial situation of the company or group to which it belongs, in a way that is actually likely to mislead, shall be punished with imprisonment for one to five years.

The same punishment shall be applied even if the falsehoods and omissions concern assets owned or managed by the company on behalf of third parties".

Minor offences (Article 2621-bis of the Italian Civil Code)

"Unless a more serious offence has been committed, the punishment awarded will be imprisonment for from six months to three years if the criminal actions under Article 2621 are of only minor significance, bearing in mind the size of the company and the type of conduct or its effects.

Unless a more serious offence has been committed, the punishment specified in the previous paragraph shall be applied if the criminal actions under Article 2621 refer to companies which do not exceed the thresholds set in Article 1, paragraph 2 of Royal Decree no. 267 of 16 March 1942. In this case, the offence may be prosecuted in the event of a complaint by the company, the shareholders, the creditors and the other recipients of the company's reporting".

False corporate reporting of listed companies (Article 2622 of the Italian Civil Code)

"Any directors, general managers, managers in charge of financial reporting, statutory auditors or liquidators, of companies which issue financial instruments traded on a regulated market in Italy or another European Union state, who, in order to obtain undue profit for themselves or others, knowingly include in the company's financial statements, reports or other corporate reporting, addressed to shareholders or the general public, material facts that are untrue, or omit information the disclosure of which is required by law concerning the economic, capital or financial situation of the company or group to which it belongs, in a way that is actually likely to mislead, shall be punished with imprisonment for three to eight years.

The following are treated as the companies specified in the previous paragraph:

1) *companies issuing financial instruments for which an application for admission to trading on a regulated market in Italy or another European Union country has been submitted;*

2) *companies issuing financial instruments admitted to trading on an Italian multilateral trading facility;*

3) *companies controlling companies issuing financial instruments admitted to trading on a regulated market in Italy or in another country of the European Union;*

4) *companies which raise capital among the public or otherwise manage such investments.*

The provisions in the preceding paragraphs also apply if the falsehoods or omissions concern assets owned or managed by the company on behalf of third parties.

Obstruction of inspection (Article 2625 of the Italian Civil Code)

"Directors who, by concealing documents or by other malpractice, prevent or in any way obstruct the control activities or other corporate bodies shall be punished by a fine of up to €10,329.00.

If this conduct has caused harm to the shareholders, the punishment shall be imprisonment for up to one year, with prosecution in response to a complaint from the injured party.

The punishment shall be doubled in the case of companies with securities listed on regulated markets in Italy or other European Union countries, or offered for public sale to a significant extent pursuant to Article 116 of the consolidated text contained in legislative decree no. 58 of 24 February 1998.

Unlawful repayment of capital contributions (Article 2626 of the Italian Civil Code)

"Any directors who return, or even simulate the return of, capital contributions to shareholders, or release them from the obligation to make their contributions, except in the event of legally permitted reductions in the company's share capital, shall be punished by imprisonment for up to one year".

Illegal distribution of profits and reserves (Article 2627 of the Italian Civil Code)

"Unless a more serious offence has been committed, Directors who distribute profits or advances on profits not actually achieved, or which the law requires to be allocated to reserve funds, or who distribute reserves (of profits or of other kinds) that are non-distributable by law, shall be punished by imprisonment for up to one year.

If the profits are repaid or the reserves restored before the deadline for approval of the financial statements, the offence is extinguished".

Illegal transactions involving shares or stocks in the company or the parent company (Article 2628 of the Italian Civil Code)

"Except in the cases permitted by law, directors who purchase or underwrite shares or stocks and thus cause a damaging reduction in the share capital or reserves that are non-distributable by law shall be punished by imprisonment for up to one year.

Directors who, except in the cases permitted by law, purchase or underwrite shares or stocks issued by the parent company, and thus cause a damaging reduction in the share capital or reserves that are non-distributable by law, shall be subject to the same punishment.

If the share capital or reserves are restored before the deadline for approval of the financial statements for the financial year during which the offence was committed, the offence is extinguished".

Transactions prejudicial to creditors (Article 2629 of the Italian Civil Code)

"Directors who reduce the share capital or carry out mergers with other companies, or demergers, in breach of creditor protection legislation, that result in damage to creditors, shall be punished, on receipt of a complaint from the injured party, by imprisonment for from six months to three years.

Compensation for damage to creditors before judgment extinguishes the offence".

Failure to declare conflict of interest (Article 2629 bis of the Italian Civil Code)

"Any director or member of the board of directors of a company the shares in which are listed on a regulated market in Italy or another European Union Member State, or held by members of the general public to a significant extent as defined by Article 116 of the Consolidation Law contained in Legislative Decree no. 58 of 24 February 1998 and subsequent amendments, or a party subject to supervision pursuant to the consolidation law contained in Legislative decree no. 385 of 1 September 1993, the aforesaid consolidation law contained in Legislative Decree no. 58 of 1998, Legislative Decree no. 209 of 7 September 2005 or Legislative Decree no. 124 of 21 April 1993, who breaches his obligations as contained in Article 2391, paragraph 1, shall be punished by imprisonment for from one to three years, if the breach of the obligations has caused harm to the company or third parties".

Fraud in the formation of share capital (Article 2632 of the Italian Civil Code)

"Directors and contributing shareholders who even only partially fraudulently form or increase the company's share capital through the allocation of shares or holdings in an amount overall exceeding the company's share capital, the reciprocal underwriting of shares or holdings, the significant overvaluation of assets conferred on the company in kind or receivables, or of the company's assets in the event of a corporate transformation, shall be punished by imprisonment for up to one year".

Unlawful distribution of the company's assets by liquidators (Article 2633 of the Italian Civil Code)

"Liquidators who share company assets among shareholders prior to the payment of company creditors or allocation of the amounts necessary to pay them, thus harming the creditors, shall be punished by imprisonment for from six months to three years, on the complaint of the injured party.

Compensation for damage to creditors before judgment extinguishes the offence".

Private bribery (Article 2635 of the Italian Civil Code)[13]

"Unless a more serious offence is committed, any directors, general managers, managers in charge of financial reporting, and the statutory auditors and liquidators, of companies or private bodies, who solicit or receive, for themselves or others, even through third intermediaries, money or other undue gains, or accept the promise of the same, in exchange for the performance or omission of an action in breach of the obligations inherent in their post or their obligations of loyalty, shall be punished by imprisonment from one to three years. The same punishment shall apply if the offence is committed by people who exercise management functions within the company or the private body other than those assigned to the parties referred to in the previous paragraph.

The punishment shall be a term of imprisonment for up to one year and six months if the offence is committed by a person subject to the direction or supervision of one of the parties referred to in the first paragraph.

Anyone who offers, promises or gives money or other unlawful gains to the persons referred to in the first and second paragraph, even through an intermediary, shall be liable to the punishments referred to in the said paragraphs.

The punishments established in the previous paragraphs shall be doubled in the case of companies with securities listed on regulated markets in Italy or other European Union countries, or held by the public to a

[13]With reference to this offence, legal opinion considers a possible link to the offence covered by Article 623 of the Italian Criminal Code *"Disclosure of confidential scientific or trade secrets"*, recently amended by Leg. Decree no. 63/2018.

significant extent pursuant to Article 116 of the Consolidated Law on financial intermediation contained in legislative decree no. 58 of 24 February 1998 and subsequent amendments.

Subject to the provisions of Article 2641, the value of assets confiscated on an equivalent basis may not be less than the value of the gain given or promised".

Incitement to private bribery (Article 2635-bis of the Italian Civil Code)

"Anyone offering or promising money or other unlawful gains to the directors, general managers and managers in charge of financial reporting, the statutory auditors and liquidators, of companies or private bodies, or anyone employed by them in a managerial function, in order that they perform or omit to perform an act in breach of the duties relating to their office or in breach of the duty of loyalty, shall be subject to, if the offer or promise is not accepted, the punishment established in the first paragraph of Article 2635, reduced by one third.

The punishment as per the first paragraph shall apply to any directors, general managers and managers in charge of financial reporting, the statutory auditors and the liquidators, of companies or private bodies, or anyone employed them in a managerial function, who solicit, for themselves or others, even through intermediaries, money or the promise of money or other unlawful gains, in exchange for the performance or omission of an action in breach of the obligations inherent in their post or their obligations of loyalty, if the solicitation is not accepted.

Illegal influence over the General Meeting (Article 2636 of the Italian Civil Code)

"Anyone who obtains a majority in a general meeting by simulated or fraudulent actions, in order to obtain undue profit for themselves or others, shall be punished by imprisonment for from six months to three years".

Market rigging (Article 2637 of the Italian Civil Code)

"Anyone who distributes false information, simulates transactions or engages in other deceitful acts actually capable of causing a significant alteration in the prices of unlisted financial instruments, or financial instruments for which no application for admission to trading on a regulated market has been submitted, or of significantly affecting public trust in the financial soundness of banks or banking groups, shall be punished by imprisonment for from one to five years".

Obstruction of the duties of the public supervisory authorities (Article 2638 of the Italian Civil Code)

"Any directors, general managers, managers in charge of financial reporting, statutory auditors or liquidators of companies or organisations and other bodies subject by law to the public supervisory authorities, or under obligations to the same, who provide untrue material facts, even though they are subject to valuation, concerning the economic, capital or financial situation of the organisations subject to supervision in their legally required disclosures to the aforesaid authorities in order to obstruct the exercise of their supervisory functions, or who completely or partially conceal, by other fraudulent means, facts which should have been disclosed concerning the said situation, shall be punished by imprisonment for from one to four years. The same criminal liability shall also extend to cases where the information concerns assets held or administered by the company on behalf of third parties.

Any directors, general managers, managers in charge of financial reporting, statutory auditors or liquidators of companies or organisations and other bodies subject by law to the public supervisory authorities, or under obligations to the same, who intentionally obstruct the functions of the latter in any form, also by omitting the compulsory disclosures to the aforesaid authorities, shall be liable to the same punishment.

The punishment shall be doubled in the case of companies with securities listed on regulated markets in Italy or other European Union countries, or offered for public sale to a significant extent pursuant to Article 116 of the consolidated text contained in legislative decree no. 58 of 24 February 1998.

False statements or the withholding of information for the issue of a preliminary certificate (Article 54 Leg. Decree 19/2023)

"Anyone who prepares totally or partially false documents, falsifies genuine documents, makes false statements or omits information in order to give the impression that the conditions for issue of the preliminary certificate as per Article 29 have been met shall be punished with imprisonment from six months to three years.

Anyone sentenced to imprisonment for eight months or more shall also receive the accessory penalty envisaged by Article 32-bis of the Italian Criminal Code."

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The table below summarises the sanctions to which the organisation is liable with regard to the offences covered by Article 25-*ter* of the Decree, in the event that their commission by members of its senior management and/or their subordinates results in an interest or advantage for the organisation.

Offence	Fines	Disqualification sanctions
• False corporate reporting (Article 2621 of the Italian Civil Code)	From 200 to 400 quotas If the profit obtained by the organisation is significant, the fine is increased by one-third	None
• Minor offences (Article 2621–*bis* of Italian Civil Code)	From 100 to 200 quotas	None
• False corporate reporting of listed companies (Article 2622 of the Italian Civil Code)	From 400 to 600 quotas (Article 2622, paragraph 1 of Italian Civil Code) If the profit obtained by the organisation is significant, the fine is increased by one-third	None
• Obstruction of inspection (Article 2625 of the Italian Civil Code)	With regard to paragraph 2, a fine from 200 to 360 quotas is applied If the profit obtained by the organisation is significant, the fine is increased by one-third	None
• Unlawful repayment of capital contributions (Article 2626 of the Italian Civil Code)	From 200 to 360 quotas. If the profit obtained by the organisation is significant, the fine is increased by one-third	None

Offence	Fines	Disqualification sanctions
• Illegal distribution of profits and reserves (Article 2627 of the Italian Civil Code)	From 200 to 260 quotas. If the profit obtained by the organisation is significant, the fine is increased by one-third	None
• Illegal transactions involving shares or stocks in the company or the parent company (Article 2628 of the Italian Civil Code)	From 200 to 360 quotas. If the profit obtained by the organisation is significant, the fine is increased by one-third	None
• Transactions prejudicial to creditors (Article 2629 of the Italian Civil Code)	From 300 to 660 quotas If the profit obtained by the organisation is significant, the fine is increased by one-third	None
• Failure to state conflict of interest (Article 2629 *bis* of the Italian Civil Code)	From 400 to 1,000 quotas. If the profit obtained by the organisation is significant, the fine is increased by one-third	None
• Fraud in the formation of share capital (Article 2632 of the Italian Civil Code)	From 200 to 360 quotas. If the profit obtained by the organisation is significant, the fine is increased by one-third	None
• Unlawful distribution of the company's assets by liquidators (Article 2633 of the Italian Civil Code)	From 300 to 660 quotas If the profit obtained by the organisation is significant, the fine is increased by one-third	None
• Private bribery (Article 2635 of the Italian Civil Code)	From 400 to 600 quotas If the profit obtained by the organisation is significant, the fine is increased by one-third	• all the disqualification sanctions envisaged by Article 9, paragraph 2, of the Decree: • debarment from business; • suspension or revocation of authorisations, licences or concessions instrumental to the
• Incitement to private bribery (Article 2635-*bis* of the Italian Civil Code)	From 200 to 400 quotas If the profit obtained by the organisation is significant, the fine is increased by one-third	

Offence	Fines	Disqualification sanctions
		commission of the offence; • ban on contracting with the public administration except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted; • ban on advertising goods or services.
• Illegal influence over the general meeting (Article 2636 of the Italian Civil Code)	From 300 to 660 quotas If the profit obtained by the organisation is significant, the fine is increased by one-third	None
• Market rigging (Article 2637 of the Italian Civil Code)	From 400 to 1,000 quotas. If the profit obtained by the organisation is significant, the fine is increased by one-third	None
• Obstruction of the duties of the public supervisory authorities (Article 2638 of the Italian Civil Code)	From 400 to 800 quotas If the profit obtained by the organisation is significant, the fine is increased by one-third	None
• False statements or the withholding of information for the issue of a preliminary certificate (Article 54 of Leg. Decree 19/2023)	From 150 to 300 quotas If the profit generated for the organisation has been high, the fine is increased by one-third.	None

A.7.7. Article 25-*quater* - Crimes involving terrorism or the subversion of the democratic order)

Conspiracies to commit acts of terrorism, including international terrorism, and subversion of the democratic order (Article 270-bis of the Italian Criminal Code)

"Anyone who promotes, establishes, directs or finances conspiracies with the aim of committing acts of violence for the purpose of terrorism or the subversion of the democratic order shall be punished by imprisonment from seven to fifteen years.

All members of the conspiracy shall be punished by imprisonment from five to ten years.

For the purposes of criminal law, the definition of terrorism also includes acts of violence against a foreign state or an international institution or body.

The confiscation from the convicted party of the items which were used or intended for the commission of the crime, the items which constitute its price, proceeds or profit, and the items in which the latter were invested, is compulsory in all cases".

Assistance to conspirators (Article 270-ter of the Italian Criminal Code)

"With the exception of cases of complicity in the crime or aiding and abetting, anyone who gives refuge or provides food, hospitality, means of transport or means of communication to any of the persons who take part in terrorist or subversive conspiracies as defined in Articles 270 and 270-bis shall be punished by imprisonment for up to four years.

The penalty shall be increased if the assistance is provided on a continuous basis.

The crime is not punishable if it is committed in favour of next of kin".

Recruitment for acts of terrorism, including international terrorism (Article 270-quater of the Italian Criminal Code)

"Outside the cases covered by article 270-bis, anyone who recruits one or more persons for the commission of acts of violence or sabotage of essential public services for the purposes of terrorism, also against a foreign state or an international institution or body, shall be punished by imprisonment from seven to fifteen years.

Except for the cases covered by Article 270-bis, and except in the case of training, anyone recruited will receive a custodial sentence from five to eight years".

Training for acts of terrorism, including international terrorism, (Article 270-quinquies of the Italian Criminal Code)

"Outside the cases covered by Article 270-bis, anyone who trains or in any way provides instruction on the preparation or use of explosives, firearms or other weapons, or harmful or dangerous chemicals or bacteriological substances, or any other technique or method for the commission of acts of violence or sabotage of essential public services for the purposes of terrorism, also against a foreign state or an international institution or body, shall be punished by imprisonment for from five to ten years. Anyone trained for these purposes, or anyone who, having acquired, including independently, instructions for committing the acts referred to in the first paragraph, undertakes actions unequivocally aimed at the commission of the offences covered by Article 270 sexies, shall be liable to the same punishment.

The penalties envisaged by this Article are increased when the offence is committed using IT or data transmission systems."

Financing of conduct intended to lead to acts of terrorism (Article 270-quinquies 1 of the Italian Criminal Code)

"Anyone who, except in the cases covered by Articles 270-bis and 270-quater.1, collects, pays or makes available assets or money, obtained in any way, intended for use entirely or in part for the commission of conduct with terrorist purposes as per Article 270-sexies, shall be punished by imprisonment for from seven to fifteen years, regardless of whether the funds were actually used for the commission of the aforesaid acts. Anyone who deposits or guards the goods or money indicated in the first paragraph shall be punished with imprisonment from five to ten years".

Removal of seized assets or money (Article 270-quinquies.2 of the Italian Criminal Code)

"Anyone who removes, destroys, disperses, eliminates or damages assets or money seized to prevent the financing of acts of terrorism as per Article 270 sexies, shall be punished by imprisonment for two to six years and a fine of between €3,000.00 and €15,000.00".

Terrorism-related conduct (Article 270-sexies of the Italian Criminal Code)

"Behaviour which, by its nature or context, may cause serious damage to a country or international organisation, and which is carried out in order to intimidate the population or force the public authorities or an international organisation to perform or omit to perform any act of any kind, or in order to destabilise or destroy the political, constitutional, economic and social foundations of a country or international organisation, and all other behaviour defined as terrorist or committed for terrorist ends by conventions or other international laws binding for Italy, is classified as terrorism".

Terrorist or subversive attack (Article 280 of the Italian Criminal Code)

"Anyone who attacks another person with the aim of causing death or bodily harm for the purposes of terrorism or subversion of the democratic order shall be punished by imprisonment for at least twenty years in the former and for at least six years in the latter case.

If the attack results in grievous bodily harm, the period of imprisonment will be at least eighteen years; if it causes serious bodily harm, the sentence will be at least twelve years.

The periods of imprisonment shall be increased by one third if the acts referred to in the previous paragraphs are directed at members of the judiciary, the prison service or the security services during the exercise of or by reason of their duties.

If the acts as per the previous paragraphs cause the death of the person, in the case of intent to kill the sentence will be life imprisonment; in the case of intent to harm, it will be thirty years.

Attenuating circumstances, other than those envisaged by Articles 98 and 114, concurrent with the aggravating circumstances referred to in the second and fourth paragraphs shall not be considered equivalent to or prevalent over them, and the reductions in sentence shall be applied to the length of sentence resulting from the increase applied due to the aforesaid aggravating factors".

Act of terrorism with lethal or explosive devices (Article 280-bis of the Italian Criminal Code)

"Unless a more serious offence has been committed, anyone who performs any action with the aim of damaging the real estate or movable property of others using explosives or any other kind of lethal devices for the purposes of terrorism is liable to imprisonment from two to five years.

For the purposes of this Article, explosive devices or any other lethal device are understood to mean any weapons and materials considered similar to them provided for in Article 585 and designed to cause serious material damage.

If the act is directed against the residence or offices of the President of the Republic, the Legislative Assemblies, the Constitutional Court, Government bodies or any bodies envisaged by the Constitution or constitutional laws, the punishment is increased by up to one half.

If the act generates danger to public safety or serious damage to the national economy, the punishment is imprisonment from five to ten years.

Attenuating circumstances, other than those envisaged by Articles 98 and 114, concurrent with the aggravating circumstances referred to in the third and fourth paragraphs shall not be considered equivalent to or prevalent over them, and the reductions in sentence shall be applied to the length of sentence resulting from the increase applied due to the aforesaid aggravating factors".

Nuclear terrorism (Article 280-ter of the Italian Criminal Code)

"A person shall be punished with imprisonment for a term of not less than fifteen years who, for the purposes of terrorism as referred to in Article 270 sexies:

1) procures for oneself or for others radioactive material;

2) creates a nuclear device or otherwise comes into possession of one.

A person shall be punished with imprisonment for a term of not less than twenty years who, for the purposes of terrorism as referred to in Article 270 sexies:

1) uses radioactive material or a nuclear device;

2) uses or damages a nuclear facility in such a way as to release, or with the concrete risk of releasing, radioactive material.

The penalties set forth in the first and second paragraphs shall also apply when the conduct described therein concerns chemical or bacteriological materials or agents".

Kidnapping for the purposes of terrorism or subversion (Article 289-bis of the Italian Criminal Code)

"Anyone who kidnaps another person for the purposes of terrorism or subversion of the democratic order shall be punished by imprisonment from twenty-five to thirty years.

If the kidnap leads in any way to the death of the victim as the unintentional outcome of the crime, the offender shall be punished by thirty years' imprisonment.

If the offender causes the death of the victim, the punishment is life imprisonment.

Any accomplice who splits from the others and enables the victim to escape shall be punished with from two to eight years of imprisonment; if the victim dies after release as a consequence of the kidnap, the punishment is imprisonment for from eight to eighteen years.

When there are attenuating circumstances, the punishment envisaged in the second paragraph is replaced by imprisonment for from twenty to twenty-four years; the punishment envisaged in the third paragraph is replaced by imprisonment for from twenty-four to thirty years. When there is more than one attenuating circumstance, the punishment applied after the reductions may not be less than ten years in the circumstances envisaged by the second paragraph and fifteen years in those covered by the third paragraph."

Incitement to commit some of the crimes envisaged by the first and second sections (Article 302 of the Italian Criminal Code)

"Anyone inciting another person to commit one of the criminal acts covered by the first and second sections of this title, the punishment for which is (the death penalty or) life imprisonment or imprisonment for a term of years, shall be punished by imprisonment for from one to eight years if the incitement is unsuccessful or if the incitement is successful but the crime is not committed.

The punishment is increased by up to two thirds when the offence is committed using computer or telematic systems.

However, the punishment shall always be less than half the punishment established for the crime to which the incitement refers".

Political conspiracy by agreement (Article 304 of the Italian Criminal Code)

"If two or more people agree to commit one of the offences referred to in Article 302, if the offence is not committed the parties to the agreement shall be punished by a custodial sentence of from one to six years.

The punishment shall be higher for the promoters.

However, the punishment shall always be less than half the punishment established for the crime to which the agreement refers".

Political conspiracy by association (Article 305 of the Italian Criminal Code)

"When three or more people form an association for the purpose of committing one of the offences referred to in Article 302, the people who promote, establish or organise the association shall be liable, for this fact alone, to imprisonment for from five to twelve years.

For the sole fact of membership of the association, the punishment is imprisonment for from two to eight years.

The leaders of the association are liable to the same punishment as the promoters.

The penalties are increased if the association is intended to commit two or more of the aforesaid offences".

Armed gang: formation and participation (Article 306 of the Italian Criminal Code)

"If an armed gang is formed in order to commit one of the crimes referred to by Article 302, the persons who promote, establish or organise the gang are liable to a custodial sentence of from five to fifteen years for this fact alone.

For the sole fact of membership of the armed gang, the punishment is imprisonment for from three to nine years.

The leaders or supporters of the armed gang are liable to the same punishment as the promoters."

Assistance to participants in conspiracies or armed gangs (Article 307 of the Italian Criminal Code)

"With the exception of cases of complicity in the offence or aiding and abetting, anyone who gives refuge, hospitality, means of transport or means of communication to any members of the association or gang referred to in the two previous Articles shall be punished by imprisonment for up to two years.

The penalty

is increased if the assistance is provided on a continuous basis.

The offence is not punishable if it is committed in favour of next of kin.

For the intents and purposes of criminal law, next of kin are forebears and descendants, spouse, brothers, sisters, relatives by marriage in the same degree, aunts, uncles, nieces and nephews; however, the definition of next of kin does not include relatives by marriage if the spouse is deceased and there are no offspring".

Urgent measures for the protection of the democratic order and public security (Article 1 Decree Law no. 625 of 15/12/1979, converted with amendments into Law no. 15 of 06/02/1980)

"For offences committed for the purposes of terrorism or the subversion of the democratic order, for which punishments other than life imprisonment are envisaged, the sentence shall always be increased by half, unless the circumstance is a constituent part of the offence.

[omissis]".

Article 2 International Convention for the Suppression of the Financing of Terrorism New York 9 December 1999.

"Any person commits an offence within the meaning of this Convention if that person by any means, directly or indirectly, unlawfully and wilfully, provides or collects funds with the intention that they should be used or in the knowledge that they are to be used, in full or in part, in order to carry out:

a) an act which constitutes an offence within the scope of and as defined in one of the treaties listed in the annex;

b) any other act intended to cause death or serious bodily injury to a civilian, or to any other person not taking an active part in the hostilities in a situation of armed conflict, when the purpose of such act, by its nature or context, is to intimidate a population, or to compel a government or an international organisation to do or to abstain from doing any act.

a) On depositing its instrument of ratification, acceptance, approval or accession, a State Party which is not a party to a treaty listed in the annex may declare that, in the application of this Convention to the State Party, the treaty shall be deemed not to be included in the annex referred to in paragraph 1, subparagraph (a). The declaration shall cease to have effect as soon as the treaty enters into force for the State Party, which shall notify the depositary of this fact.

b) When a State Party ceases to be a party to a treaty listed in the annex, it may make a declaration as provided for in this Article, with respect to that treaty.

For an act to constitute an offence set forth in paragraph 1, it shall not be necessary that the funds were actually used to carry out an offence referred to in paragraph 1, subparagraphs (a) or (b).

Any person also commits an offence if that person attempts to commit an offence as set forth in paragraph 1 of this Article.

Any person also commits an offence if that person:

a) participates as an accomplice in an offence as set forth in paragraph 1 or 4 of this Article;

b) organises or directs others to commit an offence as set forth in paragraph 1 or 4 of this Article;

c) contributes to the commission of one or more offences as set forth in paragraphs 1 or 4 of this Article by a group of persons acting with a common purpose. Such contribution shall be intentional and shall either:

i) be made with the aim of furthering the criminal activity or criminal purpose of the group, where such activity or purpose involves the commission of an offence as set forth in paragraph 1 of this Article;

ii) be made in the knowledge of the intention of the group to commit an offence as set forth in paragraph 1 of this Article."

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The table below summarises the sanctions to which the organisation is liable with regard to the offences covered by Article 25-*quarter* of the Decree, in the event that their commission by members of its senior management and/or their subordinates results in an interest or advantage for the organisation.

Offence	Fines	Disqualification sanctions
• Offences involving terrorism or the subversion of the democratic order punishable with a sentence of less than 10 years	From 200 to 700 quotas	For a period of at least one year, all the disqualification sanctions envisaged by Article 9, paragraph 2 of the Decree: • debarment from business; • suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • ban on contracting with the public administration except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted; • ban on advertising goods or services. If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the commission of offences for which its liability is envisaged, permanent debarment from business as per Article 16, paragraph 3 of the Decree shall be applied.

Offence	Fines	Disqualification sanctions
• Offences involving terrorism or the subversion of the democratic order punishable with a sentence of more than 10 years	From 400 to 1000 quotas	For a period of at least one year, all the disqualification sanctions envisaged by Article 9, paragraph 2 of the Decree: • debarment from business; • suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • ban on contracting with the public administration except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted; • ban on advertising goods or services. If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the commission of offences for which its liability is envisaged, permanent debarment from business as per Article 16 of the Decree shall be applied.

A.7.8. Article 25-*quater.1* - Female genital mutilation practices

Female genital mutilation practices (Article 583-bis of the Italian Criminal Code)

"Anyone who causes mutilation of the female genital organs except for the provision of medical treatment shall be punished by imprisonment for a period of between four and twelve years. For the purposes of this Article, female genital mutilation is defined as clitoridectomy, excision and infibulation and any other practice with similar effects.

Anyone who, except for the provision of medical treatment, causes damage to the female genital organs other than that described in the first paragraph, with the aim of impairing sexual functions, which leads to physical or mental illness, shall be punished by imprisonment for a period of between three to seven years. The punishment shall be reduced by up to two thirds if the damage is slight.

The punishment shall be increased by one third if the practices described in the first and second paragraphs are performed on a minor or for financial gain.

Conviction or plea bargaining pursuant to Article 444 of the Code of Criminal Procedure for the offence covered by this Article shall lead, if the offence is committed by a parent or guardian, respectively, to:
1) loss of the right to exercise parental responsibility;

2) permanent disqualification from any role regarding guardianship, curatorship and protective administration.

The provisions of this Article shall also apply when the act is committed abroad by an Italian citizen or by a foreign national residing in Italy, or to the detriment of an Italian citizen or of a foreign national residing in Italy. In such a case, the offender shall be punished upon request of the Minister of Justice.

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The table below summarises the sanctions to which the organisation is liable with regard to the offences covered by Article 25-*quarter.1* of the Decree, in the event that their commission by members of its senior management and/or their subordinates results in an interest or advantage for the organisation.

Offence	Fines	Disqualification sanctions
• Female genital mutilation practices	From 300 to 700 quotas.	For a period of not less than one year, all the disqualification sanctions envisaged by Article 9, paragraph 2 of the Decree: • debarment from business; • suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • ban on contracting with the public administration except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted; • ban on advertising goods or services. If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the commission of offences for which its liability is envisaged, permanent debarment from business as per Article 16, paragraph 3 of the Decree shall be applied.

A.7.9. Article 25-*quinquies* – Crimes against the individual

Reducing individuals to or holding them in slavery or servitude (Article 600 of the Italian Criminal Code)

"Anyone who exercises powers over an individual that correspond to those of ownership rights or anyone who reduces an individual to or holds them in a state of continual subjection, forcing them to provide labour or sexual services, to beg or in any case to provide services involving their exploitation, shall be punished by imprisonment for a period of between eight and twenty years.

An individual's reduction to or maintenance in a state of subjection takes place when the conduct is carried out through the use of violence, threats, deception or abuse of authority, or the exploitation of a situation of physical or mental inferiority or a situation of need, or through the promise of money or other advantages given to the person who has authority over the person concerned".

Child prostitution (Article 600-bis of the Italian Criminal Code)

"Punishment comprising imprisonment for a period of between six and twelve years and a fine of between €15,000.00 and €150,000.00 will be enforced on anyone who:

1) *recruits or induces a person of less than eighteen years of age to engage in prostitution;*

2) *aids and abets, exploits, manages, organises or controls the prostitution of a person of less than eighteen years of age, or otherwise profits from it.*

Unless a more serious offence has been committed, anyone who has sexual relations with a minor between fourteen and eighteen years of age in exchange for money or other benefits, even if only promised, shall be punished by imprisonment for a period of between one and six years and a fine of from €1,500.00 to €6,000.00."

Child pornography (Article 600-ter of the Italian Criminal Code)

"Punishment comprising imprisonment for a period of between six and twelve years and a fine of between €24,000.00 and €240,000.00 will be enforced on anyone who:

1) *creates pornographic shows or performances or produces pornographic material using people less than eighteen years of age;*

2) *recruits or induces persons less than eighteen years of age to participate in pornographic shows or performances, or otherwise profits from any such performances.*

Anyone trading in the pornographic material referred to in the first paragraph is liable to the same penalties.

Apart from the circumstances referred to in paragraphs one and two, anyone who distributes, discloses, circulates or publishes the pornographic material referred to in paragraph one, or distributes or discloses news or information aimed at the sexual enticement or exploitation of children under eighteen years of age, by any means, including by electronic means, shall be punished by imprisonment for from one to five years and a fine of between €2,582.00 and €51,645.00.

Apart from the circumstances referred to in paragraphs one, two and three, anyone who offers or gives the pornographic material referred to in the first paragraph to third parties, even free of charge, shall be punished by imprisonment for a period of up to three years and a fine of between €1,549.00 and €5,164.00.

In the circumstances covered by paragraphs three and four, the punishment shall be increased by a proportion of not more than two thirds if the amount of material involved is very large.

Unless a more serious offence has been committed, anyone who attends pornographic shows or performances involving minors less than eighteen years of age shall be punished by imprisonment for up to three years and a fine of from €1,500.00 to €6,000.00.

For the purposes of this Article, child pornography means any representation, by any means, of a child under the age of eighteen involved in explicit, real or simulated sexual activities, or any representation of the sexual organs of a child under the age of eighteen for sexual purposes".

Possession of or access to pornographic material (Article 600-quater of the Italian Criminal Code)

"Apart from the circumstances covered by Article 600-ter, anyone who knowingly obtains or possesses pornographic material produced using children under eighteen years of age is liable to imprisonment for a period of up to three years and a fine of at least €1,549.00.

The punishment shall be increased by not more than two thirds if the amount of material possessed is very large".

Apart from the circumstances covered by the first paragraph, anyone who uses the Internet or other communication media or networks to intentionally access, without just grounds, pornographic material produced using children under eighteen years of age is liable to imprisonment for up to two years and a fine of at least €1,000.00".

Virtual pornography (Article 600-quater.1 of the Italian Criminal Code)

"The provisions referred to in Articles 600-ter and 600-quater are also applied when the pornographic material features virtual images created using images of minors under the age of eighteen or parts of them, although the penalty is reduced by one third.

Virtual images are defined as images created using graphic processing techniques not associated or only partly associated with real situations, the quality of which makes unreal situations appear to be real".

Tourism aimed at the exploitation of the prostitution of minors (Article 600-quinquies of the Italian Criminal Code)

"Anyone who organises or advertises travel for the purposes of the exploitation of child prostitution, or which in any way includes this activity, shall be punished by imprisonment for between six and twelve years and a fine of from €15,493.00 to €154,937.00".

Human trafficking (Article 601 of the Italian Criminal Code)

"Anyone who recruits, brings into the country, transfers, including outside the country, transports, transfers authority over or provides accommodation to one or more people who are in the conditions described in Article 600 or acts in the same way in relation to one or more people, by trickery, violence, threats, abuse of authority, or through the exploitation of a situation of vulnerability, physical or mental inferiority or need, or through the promise of money or other advantages to the person who has authority over them, in order to induce or force them to work, to provide sexual favours or to beg, to engage in any illegal activities which involve their exploitation, or to undergo the removal of their organs, shall be punished by imprisonment for from eight to twenty years.

Anyone acting in the ways envisaged in the first paragraph in relation to a minor, even by means other than those stated, shall be liable to the same punishment.

The punishment for a master or officer of an Italian or foreign ship who commits or is complicit in any of the offences envisaged by the first or second paragraph is increased by up to one third.

Even if none of the offences envisaged by the first or second paragraph, and no slave trade offence, has been committed, a member of the crew of an Italian or foreign ship employed, before departure or en route, for the purpose of human trafficking, shall be punished by imprisonment for from three to ten years".

Purchase and sale of slaves (Article 602 of the Italian Criminal Code)

"Anyone who, apart from the circumstances indicated in Article 601, purchases, sells or transfers an individual who is in one of the conditions described in Article 600, shall be punished by imprisonment for from eight to twenty years.

Illegal intermediation and exploitation of labour (Article 603-bis of the Italian Criminal Code).

"Unless a more serious crime has been committed, punishment comprising imprisonment for from one to six years and a fine from €500.00 to €1,000.00 for each worker recruited will be enforced on anyone who:

1) recruits labour to be assigned to work on the premises of third parties in conditions of exploitation, by taking advantage of the workers' need to work;

2) uses, hires or employs labour, including through the intermediaries referred to in point 1), with the workers subjected to conditions of exploitation, taking advantage of their need to work.

If these actions are committed using violence or threats, the punishment shall be imprisonment for from five to eight years and a fine of from €1,000.00 to €2,000.00 for each worker recruited.

For the purposes of this Article, one or more of the following conditions indicates exploitation:

1) the repeated payment of rates of pay blatantly below those of the national or local collective employment contracts agreed by the most representative national trades unions, or in any case out of proportion to the quantity and quality of the work done;

2) the repeated breach of regulations concerning working hours, rest periods, weekly days off, compulsory leave and holidays;

3) breach of occupational health and safety regulations;

4) subjecting workers to degrading working conditions, surveillance methods or accommodation.

The following constitute specific aggravating circumstances and lead to an increase in the punishment by from a third to a half:

1) the fact that more than three workers are recruited;

2) the fact that one or more of those recruited are juveniles below working age;

3) the fact that the exploited workers were exposed to serious danger, with regard to the characteristics of the work to be done and the working conditions".

Soliciting of minors (Article 609-undecies of Italian Criminal Code)

"Unless a more serious offence is committed, anyone who, for the purposes of committing the offences covered by Articles 600, 600-bis, 600-ter and 600-quater, also in relation to pornography as per Articles 600-quater.1, 609-quinquies, 609-bis, 609-quater 609-quinquies and 609-octies, solicits a minor less than sixteen years of age, shall be punished by imprisonment for from one to three years. Soliciting covers any

act intended to win the trust of the minor through tricks, enticements or threats, also using the Internet or other networks or communication media.
The punishment is increased:
1) if the offence is committed by a group of two or more people in the same place;
2) if the offence is committed by a person who belongs to a criminal association in order to further its operations;
3) if the offence causes serious harm to the child due to repetition of the damaging conduct;

4) if the offence puts the child's life in danger".

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The table below summarises the sanctions to which the organisation is liable with regard to the offences covered by Article 25-*quinquies* of the Decree, in the event that their commission by members of its senior management and/or their subordinates results in an interest or advantage for the organisation.

Offence	Fines	Disqualification sanctions
• Reducing individuals to or maintaining them in slavery or servitude (Article 600 of Italian Criminal Code) • Human trafficking (Article 601 of Italian Criminal Code) • Purchase and sale of slaves (Article 602 of Italian Criminal Code) • Illegal intermediation and exploitation of labour (Article 603-bis of the Italian Criminal Code).	From 400 to 1000 quotas	For a period of at least one year, all the disqualification sanctions envisaged by Article 9, paragraph 2 of the Decree: • debarment from business; • suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • ban on contracting with the public administration except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted; • ban on advertising goods or services. If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the commission of the crimes referred to in paragraph 1, permanent debarment from business as per Article 16, paragraph 3 of the Decree shall be applied.

Offence	Fines	Disqualification sanctions
• Child prostitution (Article 600-bis, paragraph 1, of the Italian Criminal Code); • Child pornography (Article 600-ter, paragraphs 1 and 2, of the Italian Criminal Code), also relating to the pornographic material referred to in Article 600-*quater*.1 and 600-*quinquies* of the Italian Criminal Code.	From 300 to 800 quotas	If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the commission of the crimes referred to in paragraph 1, permanent debarment from business as per Article 16, paragraph 3 of the Decree shall be applied.
• Child prostitution (Article 600-*bis*, paragraph 2, of the Italian Criminal Code); • Child pornography (Article 600-*ter*, paragraphs 3 and 4, of the Italian Criminal Code) • Possession of or access to pornographic material (Article 600-quater of the Italian Criminal Code) even if related to pornographic material as referred to in Article 600-quater.1 • Soliciting of minors (Article 609-*undecies* of the Italian Criminal Code)	From 200 to 700 quotas	If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the commission of the crimes referred to in paragraph 1, permanent debarment from business as per Article 16, paragraph 3 of the Decree shall be applied.

A.7.10. Article 25-*sexies* - Market abuse

Insider trading and unlawful disclosure of inside information. Recommending or inducing others to commit insider trading (Article 184, Consolidated Law on Finance)

"Anyone who, possessing inside information by reason of their status as a member of the board of directors, management or controlling body of the issuer, or a shareholder in the issuer, or through the exercise of a work activity, a profession, a function (including a public one), or an office, shall be punished with imprisonment of from two to twelve years and a fine of from twenty thousand euros to three million euros:

a) buys, sells or carries out any other transactions, either directly or indirectly, on their own behalf or on behalf of third parties, on financial instruments with the aid of the inside information;

b) discloses the aforesaid information to others, outside the normal course of work, profession, function or office or a market sounding conducted in accordance with Article 11 of Regulation (EU) no. 596/2014 of the European Parliament and of the Council of 16 April 2014;

c) recommends or induces others to carry out any of the transactions described in point a) on the basis of the said information.

The punishment defined in paragraph 1 shall also apply to anyone who finds themselves in possession of inside information as a result of the preparation or performance of criminal acts and carries out any of the actions referred to in paragraph 1.

Except in cases of complicity in the offences covered by paragraphs 1 and 2, anyone who, in possession of inside information for reasons other than those stated in paragraphs 1 and 2 and aware of its status as inside information, commits any of the offences referred to in paragraph 1, shall be punished by imprisonment for from one year and six months to ten years and with a fine of from twenty thousand to two million five hundred thousand euros.

In the circumstances covered by paragraphs 1, 2 and 3, the fine may be increased up to three times or to up to ten times the proceeds or profit generated by the offence (whichever is greater) if, due to the seriousness of the offence, the personal qualities of the offender or the size of the proceeds or profit generated by the crime, even the maximum normal fine is considered inadequate.

The provisions of this Article shall also apply if the offences covered by paragraphs 1, 2 and 3 involve conduct or transactions, including offers, relating to auctions on an authorised auction platform such as a regulated market for emission allowances or for other related auctioned products, even when the auctioned products are not financial instruments, pursuant to Regulation (EU) no. 1031/2010 of the Commission, dated 12 November 2010."

Market manipulation (Article 185 of the Consolidated Law on Finance)

"Anyone who circulates false information or carries out fake transactions or other artifices that are actually likely to cause a significant variation in the price of financial instruments shall be punished by from two to twelve years' imprisonment and a fine of from twenty thousand to five million euros.

1-bis. A person is not punishable who has committed the act through orders for sale or purchase or transactions undertaken for legitimate reasons and in accordance with permitted market practices, pursuant to Article 13 of Regulation (EU) no. 596/2014.

2. The court may increase the fine by up to three times or to up to ten times the proceeds or profit generated by the offence (whichever is greater) if, due to the seriousness of the offence, the individual characteristics of the offender or the size of the proceeds or profit generated by the crime, even the maximum normal fine is considered inadequate".

Responsibility of the organisation (Article 187-quinquies)

The organisation shall be liable to an administrative fine of from twenty thousand to fifteen million euros, or up to fifteen percent of turnover, if this amount is more than fifteen million euros (with turnover determined in accordance with Article 195, paragraph 1-bis), if a violation of the prohibition contained in Article 14, or the prohibition contained in Article 15 of Regulation (EU) no. 596/2014, has been performed in its interest or to its advantage: (2) a) by persons with the status of representatives, directors or managers of the organisation or one of its financially and functionally independent organisational units, and persons exercising, even the de facto, the management and control of the aforesaid; b) by persons under the direction or supervision of one of the parties referred to in point a). 2. If the organisation obtains significant profit or proceeds from the commission of the offences referred to in paragraph 1, the fine is increased up to ten times the value of the proceeds or profit. 3. The organisation is not responsible if it proves that the persons referred to in paragraph 1 acted solely in their own interest or that of third parties. 4. With regard to the offences referred to in paragraph 1, the provisions of Articles 6, 7, 8 and 12 of Legislative Decree no. 231 of 8 June 2001 shall apply to the extent that they are compatible. After consulting CONSOB, the Ministry

of Justice submits the observations envisaged by Article 6 of Legislative Decree no. 231 of 8 June 2001 with regard to the offences covered by this title.

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The table below summarises the sanctions to which the organisation is liable with regard to the offences covered by Article 25-*sexies* of the Decree, in the event that their commission by members of its senior management and/or their subordinates results in an interest or advantage for the organisation.

Criminal offence	Fines	Disqualification sanctions
• Insider trading and unlawful disclosure of inside information. Recommending or inducing others to commit insider trading (Article 184, Consolidated Law on Finance)	From 400 to 1000 quotas. If the profit or proceeds obtained by the organisation are significant, the fine shall be increased up to 10 times the value of the profit or proceeds.	None
• Market manipulation (Article 185, Consolidated Law on Finance)	From 400 to 1000 quotas. If the profit or proceeds obtained by the organisation are significant, the fine shall be increased up to 10 times the value of the profit or proceeds.	None
• Responsibility of the organisation (Article 187-quinquies)	Administrative fine of from twenty thousand to fifteen million euros, or up to fifteen percent of turnover, if this amount is more than fifteen million euros (with turnover determined in accordance with Article 195, paragraph 1-bis)	None

A.7.11. Article 25-*septies* - Manslaughter or serious or grievous bodily harm through breach of occupational health and safety legislation

Manslaughter (Article 589 of the Italian Criminal Code)

"Anyone causing the death of another person through negligence shall be punished by imprisonment from six months to five years.

If the offence is committed through breach of the rules for the prevention of accidents at work, the punishment is imprisonment from two to seven years.

If the offence is committed in the illegal exercise of a profession for which a special State licence is required, or a health profession, the punishment shall be imprisonment from three to ten years.

In the case of death of more than one person, or death of one or more people and injury of one or more people, the punishment for the most serious of the violations committed shall apply, increased up to three times, although the period of imprisonment shall not exceed fifteen years".

Negligent personal injury (Article 590 of the Italian Criminal Code)

"Anyone causing personal injury to others through negligence is liable to imprisonment for up to three months or a fine of up to €309.00.

If the bodily harm is serious, the punishment is imprisonment from one to six months or a fine from €123.00 to €619.00; if it is grievous, the punishment is imprisonment from three months to two years or a fine from €309.00 to €1,239.00.

If the offences as per the second paragraph are committed through breach of the rules for the prevention of accidents at work, the punishment for serious bodily harm is imprisonment from three months to one year or a fine from €500.00 to €2,000.00 and the punishment for grievous bodily harm is imprisonment from one to three years.

If the offences referred to in the second paragraph are committed in the illegal exercise of a profession for which a special State licence is required, or a health profession, the punishment for serious bodily harm is a custodial sentence of from six months to two years and for grievous bodily harm is from one year and six months to four years. In the case of injuries to more than one person, the punishment applicable for the most serious offence committed is enforced, increased up to three times, although the term of imprisonment shall not exceed five years.

The offence shall be prosecuted further to complaint by the injured party, except in the cases covered by the first and second paragraphs, limited to offences committed with breach of the rules for the prevention of accidents at work or concerning workplace hygiene, or those which have caused an occupational illness".

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The table below summarises the sanctions to which the organisation is liable with regard to the offences covered by Article 25-*septies* of the Decree, in the event that their commission by members of its senior management and/or their subordinates results in an interest or advantage for the organisation.

Offence	Fines	Disqualification sanctions
• Manslaughter (Article 589 of the Italian Criminal Code)	1000 quotas (if the offence is committed in breach of Article 55, paragraph 2 of Legislative Decree implementing Law No. 123/2007)	For a period of not less than three months and not more than one year, all the disqualification sanctions envisaged by Article 9, paragraph 2 of the Decree.
• Manslaughter (Article 589 of the Italian Criminal Code)	From 250 to 500 quotas	For a period of not less than three months and not more than one year, all the disqualification sanctions envisaged by Article 9, paragraph 2 of the Decree.

• Negligent personal injury (Article 590, paragraph 3 of the Italian Criminal Code)	Up to 250 quotas	For a period not exceeding six months, all the disqualification sanctions envisaged by Article 9, paragraph 2 of the Decree.

A.7.12. Article 25-*octies* - Receiving, laundering and using money, goods or assets of unlawful origin, as well as self-laundering

Receiving Stolen Goods (Article 648 of the Italian Criminal Code)

"1. Except in cases of complicity in the crime, anyone acquiring, receiving or concealing money or goods from any type of offence, or who assists in the acquisition, receipt or concealment of the same, in order to obtain gain for themselves or others, shall be punished by imprisonment for from two to eight years and a fine from €516.00 to €10,329.00. The punishment is increased if the offence relates to money or property deriving from aggravated robbery pursuant to Article 628, paragraph 3, aggravated extortion pursuant to Article 629, paragraph 2, or aggravated theft pursuant to Article 625, paragraph 1, subsection 7-bis).

2. The punishment is imprisonment for from one to four years and a fine of from €300.00 to €6,000.00 if the offence relates to money or property originating from a summary offence punishable by detention for a maximum term of over one year or a minimum term of six months.

3. The punishment is increased when the offence is committed in the exercise of a professional activity.

4. If the offence is of a particularly minor nature, the punishment applied is imprisonment for a period of up to six years and a fine of up to €1,000.00 in the case of money or property originating from an indictable offence, and the punishment of imprisonment for up to three years and a fine of up to €800.00 in the case of money or property originating from a summary offence.

5. The provisions of this Article also apply when the perpetrator of the offence from which the money or property originate is not criminally liable or not punishable, or when a condition for prosecution in relation to that offence is lacking".

Money Laundering (Article 648-bis of the Italian Criminal Code)

"1. Except in the case of complicity in the crime, anyone who substitutes or transfers money, property or other assets originating from an indictable offence, or who carries out other operations in relation to these items in such a way as to hinder the identification of their criminal origin, shall be punished by imprisonment for from four to twelve years and a fine of from €5,000.00 to €25,000.00.
2. The punishment is imprisonment for from two to six years and a fine of from €2,500.00 to €12,500.00 if the offence relates to money or property obtained through a summary offence punishable by detention for a maximum term of over one year or a minimum term of six months.
3. The punishment is increased when the offence is committed as part of professional duties.
4. The punishment is reduced if the money, property or other proceeds originate from an indictable offence punishable by a maximum term of less than five years' imprisonment.
5. The final paragraph of Article 648 of the Italian Criminal Code applies."

Use of money, goods or assets of unlawful origin (Article 648-ter of the Italian Criminal Code)

"1. " Except in cases of complicity in the crime and the cases provided for by Articles 648 and 648-bis, anyone who employs, in economic or financial activities, money, property or other assets originating from an indictable offence, shall be punished by imprisonment for from four to twelve years and a fine of from €5,000 to €25,000.

2. The punishment is imprisonment for from two to six years and a fine of from €2,500.00 to €12,500.00 if the offence relates to money or property obtained through a summary offence punishable by detention for a maximum term of over one year or a minimum term of six months.

3. The punishment is increased when the offence is committed in the exercise of a professional activity.

4. The punishment is reduced in the case provided for by the fourth paragraph of Article 648.

5. The final paragraph of Article 648 of the Italian Criminal Code applies."

Self-laundering (Article 648-ter.1 of the Italian Criminal Code)

"1. Anyone who, having committed or been an accomplice to the commission of an indictable offence, uses, substitutes or transfers, in economic, financial, entrepreneurial or speculative activities, the money, property or other assets deriving from the commission of such an indictable offence, in such a way as to actually hinder the identification of their criminal origin, shall be punished by imprisonment for from two to eight years and a fine of from €5,000.00 to €25,000.00.

2. The punishment is imprisonment for from one to four years and a fine of from €2,500.00 to €12,500.00 if the offence relates to money or property obtained through a summary offence punishable by detention for a maximum term of over one year or a minimum term of six months.

3. The punishment is reduced if the money, property or other proceeds originate from an indictable offence punishable by a maximum term of less than five years' imprisonment.

4. In any case, the punishments provided for in the first paragraph shall apply if the money, property or other assets originate from an offence committed under the conditions or for the purposes referred to in Article 416-bis.1.

5. Except for the cases covered in the previous paragraphs, no punishment shall apply if the money, property or other assets are intended solely for personal use or enjoyment.

6. The punishment is increased when the facts are committed in the exercise of a banking or financial activity or other professional activity.

7. The punishment is decreased by up to one half for those who have made active efforts to ensure that their conduct has no further consequences or to provide evidence of the offence and ensure identification of the property, money and other assets deriving from the indictable offence.

8. The final paragraph of Article 648 of the Italian Criminal Code applies.

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The table below summarises the sanctions to which the organisation is liable with regard to the offences covered by Article 25-*octies* of the Decree, in the event that their commission by members of its senior management and/or their subordinates results in an interest or advantage for the organisation.

Offence	Fines	Disqualification sanctions
• Receiving Stolen Goods (Article 648 of the Italian Criminal Code)	From 200 to 800 quotas	For a period not exceeding two years, all the disqualification sanctions envisaged by Article 9, paragraph 2 of the Decree:

Offence	Fines	Disqualification sanctions
• Money Laundering (Article 648-bis of the Italian Criminal Code) • Use of money, goods or assets of unlawful origin (Article 648-ter of the Italian Criminal Code) • Self-laundering (Article 648-*ter*.1 of the Italian Criminal Code).		• debarment from business; • suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • ban on contracting with the public administration except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted; • ban on advertising goods or services.
• Where the money, property or other assets originate from an indictable offence punishable by a maximum term of imprisonment of more than five years	From 400 to 1000 quotas	For a period not exceeding two years, all the disqualification sanctions envisaged by Article 9, paragraph 2 of the Decree: • debarment from business; • suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • ban on contracting with the public administration except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted; • ban on advertising goods or services.

A.7.13. Article 25-*octies.1* – Crimes relating to non-cash means of payment and fraudulent transfer of values

Unauthorised use and forgery of non-cash means of payment (Article 493-ter of the Italian Criminal Code)

"Anyone who, for the purpose of gain for themselves or others, makes unauthorised use of credit or debit cards, or any other similar document which enables the withdrawal of cash or the purchase of goods or services, or any other non-cash means of payment, of which they are not the holder, shall be punished by imprisonment for one to five years and a fine of from €310.00 to €1,550.00. Anyone who, for the purpose of gain for themselves or others, forges or falsifies the means of payment or documents as per the first sentence, or who holds, transfers or acquires the said means of payment or documents of illicit origin, or that are forged or falsified, or payment orders generated with the same, is liable to the same penalties.

In the event of a conviction or plea bargaining as per Article 444 of the Criminal Procedural Code for the offence as per the first paragraph, the items used or intended for the commission of the offence, and the profit or proceeds it generated, are confiscated, unless they belong to people not involved in the offence, or if this is not possible, property, money or other assets at the disposal of the offender are confiscated up to the value equal to that of the said profit or proceeds.

The judicial authorities assign the items seized by the judicial police for the purposes of the confiscation as per the second paragraph to the police authorities which request them".

Possession and distribution of IT equipment, devices or programs for the purposes of the commission of offences relating to non-cash means of payment (Article 493-quater of Italian Criminal Code)

"Unless a more serious offence has been committed, anyone who produces, imports, exports, sells, transports, distributes, makes available or in any way procures, for themself or others, for the purpose of using or enabling others to use them to commit offences relating to non-cash means of payment, IT equipment, devices or programs which, in view of their technical and construction or design characteristics, are mainly built for the commission of the said offences, or have been specifically adapted for the said purpose, shall be punished by imprisonment for up to two years and a fine of up to €1000.00.

In the event of a conviction or plea bargaining as per Article 444 of the Criminal Procedural Code for the offence as per the first paragraph, the aforesaid IT equipment, devices or programs, and the profit or proceeds generated by the offence, are always confiscated, or if this is not possible, property, money or other assets at the disposal of the offender are confiscated up to the value equal to that of the said profit or proceeds".

Computer fraud (Article 640-ter of the Italian Criminal Code)

"Anyone who obtains unlawful gains for themselves or others at the expense of other people, by in any way interfering with the operation of an IT or data transmission system, or through any unauthorised operation on the data, information or programs contained in or relating to an IT or data transmission system, shall be punished by imprisonment for from six months to three years and a fine from €51.00 to €1,032.00.

Fraudulent transfer of values (Article 512-bis of the Italian Criminal Code)

"Unless a more serious offence has been committed, anyone who falsely assigns ownership or the power to dispose of cash, property or other assets in order to evade the law with regard to asset-based preventive measures or smuggling, or to facilitate the commission of one of the crimes referred to in Articles 648, 648 bis and 648 ter, shall be punished by imprisonment for from two to six years".
The same sentence specified in the first paragraph is imposed on any person who in order to circumvent antimafia documentation regulations fictitiously assigns to other parties the ownership of businesses, corporate quotas, shares or company positions, if the entrepreneur or company participates in procedures for the award or execution of public contracts or concessions".

Offence	Fines	Disqualification sanctions
• Unauthorised use and forgery of non-cash means of payment (Article 493-ter of the Italian Criminal Code)	From 300 to 800 quotas	The disqualification sanctions provided for in Article 9, paragraph 2 of Legislative Decree 231/01 apply: *a)* debarment from business; *b)* suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; *c)* ban on contracting with the public administration except in order to obtain public services; *d)* disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted; *e)* ban on advertising goods or services.
• Possession and distribution of IT equipment, devices or programs for the purposes of the commission of offences relating to non-cash means of payment (Article 493-*quater* of Italian Criminal Code) • Computer fraud (Article 640-ter of the Italian Criminal Code)	Up to 500 quotas	The disqualification sanctions provided for in Article 9, paragraph 2 of Legislative Decree 231/01 apply: *a)* debarment from business; *b)* suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; *c)* ban on contracting with the public administration except in order to obtain public services; *d)* disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted; *e)* ban on advertising goods or services.
• Unless the offence constitutes another administrative offence subject to a more serious penalty, with regard to the commission of any other offence against public trust or property, or any	If the offence is punishable by imprisonment for less than ten years, the fine amounts to the value of up to 500 quotas;	The organisation is subject to the disqualification sanctions contained in Article 9, paragraph 2 of the Decree: *a)* debarment from business;

Offence	Fines	Disqualification sanctions
offence against property envisaged by the Italian Criminal Code, if the offence relates to non-cash means of payment	If the offence is punishable by imprisonment for at least ten years, the fine amounts to the value of from 300 to 800 quotas;	*b)* suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; *c)* ban on contracting with the public administration except in order to obtain public services; *d)* disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted; *e)* ban on advertising goods or services
• Fraudulent transfer of values (Article 512-*bis* of the Italian Criminal Code)	From 250 to 600 quotas	The organisation is subject to the disqualification sanctions contained in Article 9, paragraph 2 of the Decree: a) debarment from business; b) suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; c) ban on contracting with the public administration except in order to obtain public services; d) disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted; e) ban on advertising goods or services

If any of the circumstances defined in Article 640 paragraph 2, subsection 1) applies, or if the offence leads to a transfer of cash, monetary value or virtual currency, or is committed through abuse of the status of system operator, the punishment is imprisonment for from one to five years and a fine from €309.00 to €1,549.00.

The punishment is imprisonment for from two to six years and a fine of from €600.00 to €3,000.00 if the offence involves theft or unauthorised use of the digital identities of one or more parties.

The offence is punishable upon complaint from the injured party, unless any of the circumstances referred to in the second and third paragraphs or the circumstance covered by Article 61, first paragraph, point 5 (limited only to taking advantage of a person's circumstances, also with regard to age), applies".

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The table below summarises the sanctions to which the organisation is liable with regard to the offences covered by Article 25-*octies* of the Decree, in the event that their commission by members of its senior management and/or their subordinates results in an interest or advantage for the organisation.

A.7.14. Article 25-*novies* - Offences relating to copyright infringement

Protection of copyright and other rights related to the exercise of the same (Article 171, Law no. 633 of 22 April 1941)

"Subject to the provisions of Article 171-bis and Article 171-ter, a fine of from €51.00 to €2,065.00 shall be imposed on anyone who, without holding the necessary rights, for any purpose and in any form:

a) *reproduces, transcribes, publicly performs, distributes, sells, offers for sale or otherwise places on the market a work of others, reveals its contents before they have been made public, or imports copies produced abroad into the country and puts them into circulation in breach of Italian law;*

a-bis) makes a protected creative work, or part of the same, available to the public by putting the said work on a computer network by means of a connection of any kind;

b) *gives public performances or showings of a work intended for public performance, or a musical composition, written by others, or broadcasts it, with or without modifications or additions. Public performances or showings include the public showing of films, the public performance of musical compositions included in films, and radio broadcasting by means of loudspeakers in public places;*

c) *performs one of the actions envisaged in the previous points by means of one of the forms of adaptation envisaged by this law;*

d) *reproduces a number of copies or shows or performs a number of performances or showings in excess of those which they held the right to produce or show, respectively;*

e) *in breach of Article 79, rebroadcasts by wire or radio, or records radio broadcasts or rebroadcasts on phonographic discs or other similar devices, or sells illegally recorded phonographic discs or other devices.*

Anyone who commits the violation covered by paragraph 1, subsection a-bis) is permitted to pay a sum corresponding to half the maximum fine established by paragraph 1 for the offence committed, in addition to legal costs, before the opening of the trial, or before issue of the penal decree of conviction. The payment shall extinguish the offence.

The punishment is imprisonment for up to one year or a fine of at least €516.00 if the above offences are committed on the work of others not intended for publication, through plagiarism, or through deformation, mutilation or other modifications of the work, if this renders it detrimental to the author's honour or reputation".

Protection of copyright and other rights related to the exercise of the same (Article 171-bis, Law no. 633 of 22 April 1941)

"Anyone who illegally copies computer programmes for profit, or, for the same purposes, imports, distributes, sells, keeps for commercial or business purposes or rents programmes contained on media that are not marked under current law shall be punished by from six months to three years of imprisonment and a fine of from €2,582.00 to €15,493.00. The same punishment is applied if the offence concerns any means used solely for the purposes of allowing or facilitating the arbitrary removal or functional circumvention of devices applied to protect a computer programme. The punishment is at least two years' imprisonment and the fine is at least €15,493.00 if the offence is considered serious.

2. Anyone who, for profit, on media not marked pursuant to this Law, reproduces, transfers to another medium, distributes, communicates, presents or demonstrates in public the content of a database in breach of the provisions of Articles 64-quinquies and 64-sexies, or extracts or reuses the database in violation of the provisions of Articles 102-bis and 102-ter, or distributes, sells or leases a database, shall be liable to imprisonment for from six months to three years and a fine of from €2,582.00 to €15,493.00. The punishment is at least two years' imprisonment and the fine is at least €15,493.00 if the offence is considered serious".

Protection of copyright and other rights related to the exercise of the same (Article 171-ter, Law no. 633 of 22 April 1941);

If the offence is not committed for personal use only, the penalty of imprisonment for a period of between six months and three years and a fine of between €2,582.00 and €15,493.00 is imposed in relation to anyone who, for the purposes of financial gain:

a) *illegally duplicates, copies, broadcasts or publicly distributes, by any procedure, in whole or in part, a creative work destined for television, cinema, sale or rent, discs, tapes or similar media or any other type of media containing sound or video recordings of music, films or similar audiovisual works, or sequences of moving images;*

b) *illegally copies, broadcasts or publicly distributes, by any procedure, the whole or parts of literary, theatrical, scientific or educational, musical or operatic works, or multimedia works, even if they are included in collective or composite works or databases;*

c) *even though not involved in the duplication or reproduction, imports, keeps for sale or distribution, or distributes, offers for sale, rents or in any way transfers to any other person, publicly shows, broadcasts on television by any procedure, broadcasts on the radio, or publicly plays, the illegal copies or duplicates referred to in points a) and b);*

d) *keeps for sale or distribution, offers for sale, sells, rents, transfers to anyone else in any form, publicly shows, broadcasts by radio or television by any procedure, videocassettes, music cassettes or any other medium containing sound or video recordings of musicals, films or audiovisual works or sequences of moving images or other media required to carry the mark under current law, without this mark or with a forged or altered mark;*

e) *without the agreement of the legitimate distributor, rebroadcasts or circulates, by any medium, an encrypted service received by means of equipment or parts of equipment for decoding protected transmissions;*

f) *imports, keeps for sale or distribution, distributes, sells, rents, transfers to anyone else in any form, markets or installs special decoding equipment that provides access to an encrypted service without the payment of the relative charge.*

f bis) makes, imports, distributes, sells, rents, transfers to anyone else in any way, advertises for sale or rent or keeps for commercial purposes equipment, products or components or offers services the main commercial aim or purpose of which is to evade effective technological measures pursuant to Article 102-quater or which are mainly designed, produced, adapted or made in order to allow or facilitate the evasion of the aforementioned measures. The technological measures include those applied, or that remain, following the removal of the measures themselves through the voluntary intent of the owners of the rights or as a result of an agreement between the owners and beneficiaries of exception to rights, or as a result of the implementation of measures issued by administrative or judicial authorities;

h) illegally removes or alters the electronic information referred to in Article 102-quinquies, or distributes, imports for distribution, broadcasts on the radio or television, discloses or makes publicly available works or other protected materials on which the said electronic information has been removed or altered.

h-bis) illegally, also by the means described in Article 85-bis, paragraph 1 of the consolidated act on public security (Royal Decree no. 773 of 18 June 1931) transfers all or part of a cinema film, audiovisual artwork or

publication to a digital, audio, video or audiovisual medium, or who copies, plays or communicates to the public the illegally transferred version".

2. Punishment comprising imprisonment for a period of between one and four years and a fine of between €2,582.00 and €15,493.00 will be enforced on anyone who:

a) *reproduces, duplicates, broadcasts or illegally distributes, sells or otherwise offers for sale, transfers to anyone else by any means or illegally imports more than fifty copies or specimens of works covered by copyright and connected rights;*

a bis) in breach of Article 16, and for financial gain, makes a creative work protected by copyright, or part of the same, available to the public by putting said works on a computer network by means of a connection of any kind;

b) *by operating a business involving the reproduction, distribution, sale, marketing or importation of works protected by copyright and connected rights, commits the offences described in paragraph 1;*

c) *promotes or organises the illegal activities described in paragraph 1.*

The penalty is reduced if the offence is particularly slight. Conviction for one of the offences described in paragraph 1 involves:

a) *application of the ancillary penalties detailed in Articles 30 and 32-bis of the Italian Criminal Code;*

b) *publication of the judgment pursuant to Article 36 of the Italian Criminal Code;*

c) *suspension for a period of one year of the radio-television broadcasting licence or authorisation for production or commercial activities. The amounts raised from the fines described in the previous paragraphs are transferred to the National pensions and welfare authority for painters, sculptors, musicians, writers and playwrights".*

Protection of copyright and other rights related to the exercise of the same (Article 171 septies, Law no. 633 of 22 April 1941)

"The punishment referred to in Article 171-ter, paragraph 1 is also applied:

b) if the offence does not constitute a more serious offence, anyone who falsely claims to have fulfilled the obligations referred to in Article 181-bis, paragraph 2 of this law.

Protection of copyright and other rights related to the exercise of the same (Article 171 octies, Law no. 633 of 22 April 1941)

"Unless a more serious offence has been committed, anyone who fraudulently produces, puts on sale, imports, promotes, installs, modifies or utilises for public and private use equipment or parts of equipment for decoding audiovisual broadcasts with conditional access, broadcast via the airways, via satellite, via cable or in analogue or digital form, shall be punished by imprisonment for from six months to three years and a fine of from €2,582.00 to €25,822.00. Conditional access is taken to mean all audiovisual signals transmitted by Italian or foreign broadcasters in such a form as to make them only visible to closed groups of users selected by the entity that broadcasts the signal, regardless of whether a fee is imposed for the enjoyment of such service.

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The table below summarises the sanctions to which the organisation is liable with regard to the offences covered by Article 25-*novies* of the Decree, in the event that their commission by members of its senior management and/or their subordinates results in an interest or advantage for the organisation.

Offence	Fines	Disqualification sanctions
All offences provided for by Article 25-*novies*, Decree 231/01	Up to 500 quotas	For a period of at least one year, all the disqualification sanctions envisaged by Article 9, paragraph 2: • debarment from business; • suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • ban on contracting with the Public Administration except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted • ban on advertising goods or services.

A.7.15. Article 25-*decies* - Inducement not to make statements or to make false statements to the Judicial Authorities

Inducement not to make statements or to make false statements to the Judicial Authorities (Article 377-bis of the Italian Criminal Code)

"Unless a more serious offence has been committed, anyone who, with violence or threats, or with the offer or promise of money or other benefits, induces a person called to make statements usable in criminal proceedings before the judicial authority not to make statements or to make false statements, when this person has the right not to answer, shall be punished by imprisonment for from two to six years".

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The table below summarises the sanctions to which the organisation is liable with regard to the offences covered by Article 25-*decies* of the Decree, in the event that their commission by members of its senior management and/or their subordinates results in an interest or advantage for the organisation.

Offence	Fines	Disqualification sanctions
• Inducement not to make statements or to make false statements to the Judicial Authorities (Article 377-*bis* of the Italian Criminal Code)	Up to 500 quotas	None

A.7.16. Transnational offences[14]

Pursuant to Law no. 146 of 2006 *"a transnational offence is an offence punishable by imprisonment with a maximum term of not less than four years, in the event that it involves an organised crime group and: (i) it is committed in more than one State; (ii) it is committed in one State but a substantial part of its preparation, planning, direction or control takes place in another State; (iii) it is committed in one State but involves (iv) an organised criminal group that engages in criminal activities in more than one State; or (v) it is committed in one State but has substantial effects in another State".*

Criminal conspiracy (Article 416 of the Italian Criminal Code)

"When three or more people form an association for the purpose of committing more than one crime, the people who promote, establish or organise the conspiracy shall be punished, for this fact alone, by imprisonment for from three to seven years.

For the sole fact of membership of the association, the punishment is imprisonment for from one to five years.

The leaders are liable to the same punishment as the promoters.

If the members bear arms in the countryside or on the public highway, the punishment is imprisonment for from five to fifteen years.

The punishment is increased if the conspiracy has ten or more members.

If the purpose of the conspiracy is the commission of one of the crimes covered by Articles 600, 601, 601-bis and 602, or Article 12, paragraph 3-bis of the consolidated text on immigration and the treatment of foreigners, contained in Legislative Decree no. 286 of 25 July 1998, and Articles 22, paragraphs 3 and 4, and 22-bis, paragraph 1 of Law no. 91 of 1 April 1999, the punishment is imprisonment for from five to fifteen years in the cases covered by the first paragraph and from four to nine years in those covered by the second paragraph.

If the purpose of the conspiracy is to commit one of the crimes envisaged by Articles 600-bis, 600-ter, 600-quater, 600-quater.1, 600-quinquies or 609-bis, if the victim of the crime is less than eighteen years old, 609-quater, 609-quinquies, or 609-octies if the victim of the crime is less than eighteen years old, and 609-undecies, the punishment will be imprisonment for from four to eight years in the cases envisaged by the first paragraph and imprisonment for from two to six years in the cases envisaged by the second paragraph".

Mafia-type associations, including foreign ones (Article 416-bis of the Italian Criminal Code)

"Anyone belonging to a Mafia-type crime syndicate with three or more members shall be punished by from ten to fifteen years' imprisonment. The people who promote, direct or organise the association shall be liable, for this fact alone, to imprisonment for from twelve to eighteen years.

A criminal association is defined as Mafia-like when those taking part use the membership bond and the intimidation arising from the consequent subordination and code of silence (omertà) for the purposes of committing crimes, to acquire the direct or indirect management or control of businesses, concessions, authorisations, public contracts and services, or to produce undue proceeds or advantages for themselves

[14]Law no. 146 dated 16 March 2006: *"Ratification and implementation of the United Nations Convention and Protocols against transnational organised crime adopted by the General Assembly on 15 November 2000 and 31 May 2001".*

or others, or in order to impede or obstruct the free exercise of voting rights, or to procure votes for themselves or others at elections

If the association is armed, the punishment is imprisonment for from twelve to twenty years in the cases covered by the first paragraph and from fifteen to twenty-six years in those covered by the second paragraph.

An association is considered to be armed when the members have access to weapons or explosives, even if they are concealed or kept in a place of storage, for the pursuance of the association's aims.

If the businesses of which the members intend to gain or maintain control are financed in whole or in part with the price, proceeds or profit of crimes, the punishments established in the previous paragraphs are increased by from one third to one half. The confiscation from the convicted party of the items which were used or intended for the commission of the crime, the items which constitute its price, proceeds or profit, and the items in which the latter were invested, is compulsory in all cases".

The provisions of this Article also apply to the camorra, the ndrangheta and other associations, known locally by any name, including foreign ones, which use the intimidatory strength of the membership bond to pursue aims the same as those defined for Mafia-type associations".

Inducement not to make statements or to make false statements to the Judicial Authorities (Article 377-bis of the Italian Criminal Code)

"Unless a more serious offence has been committed, anyone who, with violence or threats, or with the offer or promise of money or other benefits, induces a person called to make statements usable in criminal proceedings before the judicial authority not to make statements or to make false statements, when this person has the right not to answer, shall be punished by imprisonment for from two to six years".

Aiding and abetting (Article 378 of Italian Criminal Code)

"After the commission of an offence for which the law provides for life imprisonment or another custodial sentence, and in cases where there has been no complicity in the crime, anyone assisting someone to evade the authorities' investigations, or to evade searches for them, shall be punished by up to four years' imprisonment.

If the offence committed was that envisaged by Article 416-bis, in all cases the period of imprisonment is at least two years.

In the case of offences for which the law establishes a different punishment, or minor offences, the punishment is a fine of up to €516.00.

The provisions of this Article are applied even if the person being helped cannot be charged or is found not to have committed the offence".

Criminal conspiracy for the smuggling of foreign manufactured tobaccos (Article 291-quater of Presidential Decree no. 43 of 23 November 1973)

"When three or more people form an association for the purpose of committing more than one of the crimes envisaged by Article 291-bis, the people who promote, establish, direct, organise or finance the conspiracy shall be punished, for this fact alone, by imprisonment for from three to eight years.

Anyone who participates in the criminal conspiracy shall be punished by imprisonment for from one to six years.

The punishment is increased if the conspiracy has ten or more members.

If the conspiracy is armed, or if the circumstances envisaged by points d) or e) of paragraph 2 of Article 291-ter apply, the punishment is imprisonment for from five to fifteen years in the cases covered by paragraph 1 of this Article, and from four to ten years in the cases covered by paragraph 2. A conspiracy is considered to be armed when the members have access to weapons or explosives, even if they are concealed or kept in a place of storage, for the pursuance of the association's aims.

The punishments envisaged by Articles 291-bis, 291-ter and this Article are reduced by one-third to one-half in relation to any of the accused who have broken with the group and have taken steps to ensure that there are no further consequences of the crime, also by actively assisting the police or judiciary in gathering decisive evidence for the reconstruction of events and the identification or capture of the criminals, or the identification of resources of importance for the commission of crimes".

Conspiracy for the trafficking of narcotic or mind-altering drugs (Article 74 of Presidential Decree no. 309 of 9 October 1990)

"When three or more people form an association for the purpose of committing more than one of the crimes envisaged by Article 73, the people who promote, establish, organise or finance the conspiracy shall be punished, for this fact alone, by imprisonment for a period of at least twenty years.

Anyone who participates in the criminal conspiracy shall be punished by imprisonment for at least ten years.

The punishment is increased if the association has ten or more members or if its members include narcotic or mind-altering drug users.

If the association is armed, the punishment must be at least twenty-four years' imprisonment in the cases described in paragraphs 1 and 3 and twelve years' imprisonment in the case envisaged in paragraph 2. An association is considered to be armed when the members have access to weapons or explosives, even if they are concealed or kept in a place of storage.

The punishment is increased if the circumstances covered by Article 80 paragraph 1, subsection e) apply.

If the conspiracy is established for commission of the offences described in Article 73, paragraph 5, the first and second paragraphs of Article 416 of the Italian Criminal Code apply.

The punishments envisaged by paragraphs 1 to 6 are reduced by one-half to two-thirds for those who have taken active steps to provide evidence of the crime or to deprive the association of resources of fundamental importance for its commission.

When laws and decrees refer to the offence envisaged by Article 75 of law no. 685 of 22 December 1975, abrogated by Article 38, paragraph 1 of law no. 162 of 26 June 1990, the reference shall be understood as being to this Article".

Measures against illegal immigration (Article 12, paragraphs 3, 3-bis and 3-ter (5) of Leg. Decree 286 of 25 July 1998)

[omissis]

"3. Unless a more serious offence is committed, anyone who, in breach of the provisions of this consolidated text, promotes, directs, organises, finances or carries out the transportation of foreigners into the country, or carries out any other actions intended to gain them illegal entry to the country, or any other country of which the person is not a national or where he does not have permanent residence rights, is liable to imprisonment for from five to fifteen years and a fine of €15,000.00 per person if:

a) *the offence involves the illegal entry into or presence in the country of five or more people;*

b) *the life of the trafficked person or their personal safety has been put at risk in order to gain them illegal entry or enable them to stay in the country illegally;*

c) *the trafficked person has been subjected to inhumane or degrading treatment in order to gain them illegal entry or enable them to stay in the country illegally;*

d) *the offence is committed by three or more people working together or using international transport services, or counterfeit, altered or illegally obtained documents;*

e) *the offenders had weapons or explosives at their disposal.*

3-bis. If, in the commission of the offences covered by paragraph 3, two or more of the circumstances listed in points a), b), c), d) and e) are fulfilled, the punishment envisaged therein is increased.

3-ter. The period of imprisonment is increased by one third to one half and a fine of €25,000.00 is applied per person if the offences covered by paragraphs 1 and 3:

a) *are committed in order to recruit people to be used for prostitution or any kind of sexual or labour exploitation, or refer to the entrance into the country of juveniles to be used in illegal activities allowing their exploitation;*

b) *are committed for the purposes of even indirect gain.*

5. Outside the cases covered by the previous paragraphs, and unless a more serious offence has been committed, anyone aiding and abetting foreigners to remain in the country in breach of the provisions of this consolidated text, in order to obtain unlawful gains from their illegal status or in the context of the activities punished under this Article, shall be punished by imprisonment for up to four years and a fine of €15,493.00". If the offence is committed with the complicity of two or more people, or involves the presence in the country of five or more people, the punishment is increased by from one third to half".

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The table below summarises the sanctions to which the organisation is liable with regard to the offences covered by Law 146/2006 on transnational offences, in the event that their commission by members of its senior management and/or their subordinates results in an interest or advantage for the organisation.

Offence	Fines	Disqualification sanctions
• Criminal conspiracy (Article 416 of the Italian Criminal Code) • Mafia-type associations, including foreign ones (Article 416-bis of the Italian Criminal Code) • Criminal conspiracy for the smuggling of foreign processed tobaccos (Article 291-quater of Presidential Decree no. 43 of 23 January 1973) • Conspiracy for the trafficking of mind-altering or psychotropic drugs (Article	From 400 to 1000 quotas	For a period of at least one year, all the disqualification sanctions envisaged by Article 9, paragraph 2 of the Decree: • debarment from business; • suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • ban on contracting with the Public Administration except in order to obtain public services;

Offence	Fines	Disqualification sanctions
74 of Presidential Decree no. 309 of 9 October 1990), if the offence is transnational as defined by Article 3 of Law no. 146/06		• disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted • ban on advertising goods or services. If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the commission of offences for which its liability is envisaged, permanent debarment from business as per Article 16, paragraph 3 of the Decree shall be applied.
• Provisions against illegal immigration (Article 12, Legislative Decree no. 286/1998).	From 200 to 1000 quotas	For a period of at least two years, all the disqualification sanctions envisaged by Article 9, paragraph 2 of the Decree: • debarment from business; • suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • ban on contracting with the Public Administration except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted • ban on advertising goods or services. If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the commission of offences for which its liability is envisaged, permanent debarment from business as per Article 16, paragraph 3 of the Decree shall be applied.

Offence	Fines	Disqualification sanctions
• Inducement not to make statements or to make false statements to the Judicial Authorities (Article 377-bis of Italian Criminal Code) • Aiding and abetting (Article 378 of Italian Criminal Code)	Up to 500 quotas	None

A.7.17. Article 25-*undecies* - Environmental offences

Environmental pollution (Article 452-bis of the Italian Criminal Code)

"Punishment comprising imprisonment for a period of between two and six years and a fine of between €10,000.00 and €100,000.00 will be imposed against anyone who unlawfully causes significant, measurable damage or deterioration:

1) *to water or the air, or large or significant parts of the soil or subsoil;*

2) *to an ecosystem and the biodiversity, including agricultural biodiversity, of the flora or fauna.*

If the pollution is caused in a nature reserve or a landscape, environmental, historic, architectural or archaeological heritage site, or to protected animal or plant species, the punishment is increased by between one third and one half. If the pollution degrades, compromises or destroys a habitat within a natural area that is protected or subject to landscaping, environmental, historic, artistic, architectural or archaeological restrictions, the sentence is increased by a third to two thirds".

Environmental disaster (Article 452-quater of the Italian Criminal Code)

"Outside the cases covered by Article 434, anyone who unlawfully causes an environmental disaster through illegal behaviour will be punished by imprisonment for from five to fifteen years. The various forms of environmental disaster are:

1) irreversible damage to the equilibrium of an ecosystem;

2) damage to the equilibrium of an ecosystem the remedy for which is particularly difficult and can only be achieved through exceptional measures;

3) harm to public safety by reason of the extent of the event or of the damage caused, its harmful effects or the number of people harmed or exposed to danger.

If the disaster is caused in a nature reserve or a landscape, environmental, historic, architectural or archaeological heritage site, or to protected animal or plant species, the punishment is increased by between one third and one half".

Negligent environmental offences (Article 452-quinquies of the Italian Criminal Code)

"If any of the offences covered by Articles 452-bis and 452-quater is committed without criminal intent, the punishments envisaged by the said Articles will be reduced by from one third to two thirds.

If the danger of environmental pollution or environmental disaster derives from the commission of the offences referred to in the previous paragraph, the punishments will be further reduced by one third".

Trafficking and dumping of highly radioactive material (Article 452-sexies of the Italian Criminal Code)

"Unless a more serious offence is committed, punishment comprising imprisonment for a from two to six years and a fine of from €10,000.00 to €50,000.00 will be imposed on anyone who unlawfully sells, purchases, receives, transports, imports, exports, procures for others, holds, transfers, dumps or illegally disposes of highly radioactive material.

The punishment as per the first paragraph will be increased if the offence causes the danger of damage or deterioration:

1) *to water or the air, or large or significant parts of the soil or subsoil;*

2) *to an ecosystem and the biodiversity, including agricultural biodiversity, of the flora or fauna.*

If the offence puts people's lives or safety at risk, the punishment will be increased by up to one half".

Aggravating circumstances (Article 452-octies of the Italian Criminal Code)

"If a conspiracy as per Article 416 is intended solely or concurrently for the purpose of committing any of the offences covered by this section, the punishments contained in the said Article 416 will be increased.

If the purpose of a conspiracy as per Article 416-bis is the commission of any of the offences envisaged by this section, or the acquisition of management or control of businesses, concessions, authorisations, contracts or public services relating to the environment, the punishments envisaged by the said Article 416-bis will be increased.

The punishments referred to in the first and second paragraphs will be increased by one third to one half if the conspiracy includes public officials or persons in charge of a public service who perform functions or services relating to the environment".

Organised waste trafficking (Article 452-quaterdecies of the Italian Criminal Code)[15]

"Anyone who unlawfully sells, receives, transports, exports, imports or in any way manages huge quantities of waste in more than one operation, by means of organised, continuous activities and resources, with the aim of making an undue profit, shall be punished by imprisonment for from one to six years. If the waste concerned is highly radioactive, the period of imprisonment is from three to eight years. Those found guilty will receive the secondary penalties contained in Articles 28, 30, 32-bis and 32-ter, with the restriction as per Article 33. The Court which issues the guilty verdict, or the verdict issued under Article 444 of the Criminal Procedural Code, shall order environmental remediation works and may suspend the sentence on the condition that the environmental damage or hazard is eliminated. Confiscation of the property used for the offence or which constitutes the proceeds of or profits from the offence shall always be ordered, unless they belong to persons not involved in the offence. If this is not possible, the Court selects assets of the same value which are at the direct or indirect availability of the guilty party and orders their confiscation".

Killing, destruction, trapping, picking or possession of plants and animals of protected species (Article 727-bis of Italian Criminal Code)

"Unless a more serious offence has been committed anyone who kills, captures or possesses wild animals of a protected species, except in the permitted circumstances, shall be punished by imprisonment for from one to six months and a fine of up to €4,000.00, unless the act involves a negligible number of specimens of the species and has only a negligible impact on its conservation status.

Anyone who destroys, picks or possesses specimens of a protected wild plant species, except in the permitted circumstances, shall be punished by a fine of up to €4,000.00, unless the act involves a negligible number of specimens of the species and has only a negligible impact on its conservation status.

Unless a more serious offence has been committed, anyone who, except in the permitted circumstances, violates the trade bans contained in Article 8, paragraph 2 of Presidential Decree no. 357 of 8 September 1997, shall be punished by imprisonment for from two to eight months and a fine of up to €10,000.00".

[15]It should be noted that Article 25-*undecies* of the Decree still indicates Article 260 of the Consolidated Text on the Environment as a predicate offence, although specifying that the reference is to Article 452-*quaterdecies* of the Italian Criminal Code, pursuant to Article 7 of Leg. Decree no. 21 of 1 March 2018.

Destruction of or damage to habitats within a protected site (Article 733-bis of Italian Criminal Code)

"Anyone who destroys a habitat within a protected site or damages it to a point which puts its conservation at risk, except in the permitted circumstances, shall be punished by imprisonment for up to eighteen months and a fine of at least €3,000.00".

Environmental Law - Criminal offences (Article 137, Legislative Decree no. 152 of 3 April 2006)

"Anyone who opens or in any way creates new discharges of industrial wastewater without authorisation, or continues to make or maintain any such discharges after the authorisation has been suspended or cancelled, shall be punished with imprisonment for from two months to two years or a fine of from €1,500.00 to €10,000.00.

When the actions described in paragraph 1 relate to the discharge of industrial wastewaters containing the hazardous substances included in the categories and groups of substances contained in tables 5 and 3/A of Annex 5 to the third part of this decree, the punishment is imprisonment for from three months to three years.

Anyone who, except for the circumstances envisaged in paragraph 5, discharges industrial wastewaters containing the hazardous substances included in the categories and groups of substances included in tables 5 and 3/A of Annex 5 to the third part of this decree without complying with the requirements of the authorisation, or the other instructions issued by the competent authorities further to Articles 107, paragraph 1 and 108, paragraph 4, shall be liable to imprisonment for up to two years.

[omissis]

Anyone who, during the discharge of industrial wastewater, exceeds the limits set in table 3, or in the case of discharge onto the ground, exceeds the limits set in table 4 of Annex 5 to the third part of this decree, or any tighter limits set by the regional or independent provincial authorities or the competent Authority under Article 107, paragraph 1, with regard to the substances listed in table 5 of Annex 5 to the third part of this decree, shall be liable to imprisonment for up to two years and a fine of from €3,000.00 to €30,000.00. If the limit values set for the substances listed in table 3/A of the said Annex 5 are also exceeded the punishment shall be imprisonment for from six months to three years and a fine of from €6,000.00 to €120,000.00.

The punishments specified in paragraph 5 also apply to the operators of urban wastewater treatment plants which exceed the limit values set in the same paragraph when discharging.

[omissis]

Anyone not complying with the bans on discharge contained in Articles 103 and 104 shall be punished by imprisonment for up to three years.

[omissis]

The punishment shall be imprisonment for from two months to two years if the materials discharged into the sea by ships or aircraft contain substances or materials the discharge of which is absolutely forbidden under the relevant international conventions, ratified by Italy, unless they are in quantities such that they are rapidly rendered harmless by the physical, chemical and biological processes which occur naturally in the sea and provided they have been authorised in advance by the competent authority.

[omissis]".

Discharges onto the ground (Article 103, Legislative Decree no. 152 of 3 April 2006)

"Discharge onto the ground or into the surface strata of the subsoil is prohibited, except:

a) for the cases envisaged by Article 100, paragraph 3;

b) for sewage system spillways;

c) for discharges of urban and industrial wastewater which, it has been demonstrated, it would be technically infeasible or disproportionately expensive in relation to the resulting environmental benefits to convey to bodies of surface water, provided they comply with the criteria and emission limit values set for this purpose by the regional authorities pursuant to Article 101, paragraph 2. Pending the issue of new regional regulations, the limit values for emissions in Table 4 of Annex 5 to the third part of this decree apply;

a) for discharges of wastewater from the processing of natural rocks or from systems used to wash mineral substances, provided the relative slurries consist only of water and natural inert matter and do not imply damage to the aquifers or a reduction in the stability of the ground;

b) for discharges of rainwater conveyed via separate drainage systems;

c) for water derived from the overflows of water tanks, the maintenance of drinking water supply systems and the maintenance of municipal water system wells.

Except in the circumstances covered by paragraph 1, existing discharges onto the ground must be conveyed to bodies of surface water or into drainage systems, or reused in accordance with the provisions of the decree referred to in Article 99, paragraph 1. In case of failure to comply with the above obligations, the authorisation to discharge is cancelled to all intents and purposes.

The discharges referred to in point c) of paragraph 1 must comply with the limits in Table 4 of Annex 5 to the third part of this decree. In all cases, the ban on discharging onto the ground of the substances referred to in point 2.1 of Annex 5 to the third part of this decree stands."

Discharges underground and into groundwater (Article 104, Legislative Decree no. 152 of 3 April 2006)

"1. Direct discharge into groundwaters and underground is prohibited.

2. As an exception to the provisions of paragraph 1, after prior investigation the competent authority may authorise the discharge into the same aquifer of the water used for geothermal purposes, the seepage water from mines or quarries, or water pumped during specific civil engineering works, including the water from heat exchange systems.

3. As an exception to the provisions of paragraph 1, the Ministry of the Environment and Land and Sea Protection, in agreement with the Ministry of Economic Development, for undersea deposits, and without prejudice to the competence of the Ministry of Economic Development with regard to prospecting for and extracting liquid and gas hydrocarbons from underground deposits, the regions may authorise the discharge of water generated by the extraction of hydrocarbons into the deep geological units from which the hydrocarbons themselves were extracted, or into units with the same characteristics which contain, or have contained, hydrocarbons, specifying the modes of discharge. The water discharged must not contain other wastewaters or other hazardous substances different in type and quantity from those generated by the separation of the hydrocarbons. The relative authorisations contain specification of the technical precautions necessary to ensure that the wastewater cannot reach other water systems or damage other ecosystems

4. As an exception to the provisions of paragraph 1, after a prior investigation which will also verify that no extraneous substances are present, the competent authority may authorise discharges into the same aquifer of the water used for washing and processing aggregates, provided the relative slurries consist solely of water and natural inert matter and their discharge does not cause any damage to the aquifer. For this purpose, at the expense of the applicant party, the Regional Environmental Protection Agency ("ARPA") with territorial competence verifies the nature and quantity of the slurries and that there is no risk of damage to the aquifer, and issues a binding opinion regarding the application for authorisation to discharge.

5. With regard to the prospecting and search for and extraction of liquid or gas hydrocarbons under the sea, water is discharged directly into the sea following the procedures established by the Ministry of the Environment and Territorial Protection in a specific decree, provided the mineral oil concentration is less than 40 mg/l. Direct injection into the sea is gradually replaced by injection or reinjection into deep geological units as soon as decommissioned wells suitable for injection or reinjection become available, and must in all cases be carried out in accordance with the provisions of paragraphs 2 and 3.

5-bis. As an exception to the provisions of paragraph 1, the injection, for the purposes of storage, of flows of carbon dioxide into geological formations which do not exchange any fluids with other formations and which for natural reasons are definitively unsuitable for other purposes is permitted, provided in the injection is carried out in compliance with the legislative decree implementing directive 2009/31/EC concerning the geological storage of carbon dioxide.

6. When authorising discharge into deep geological units as per paragraph 3, the Ministry of the Environment and Territorial Protection also authorises direct discharge into the sea, following the procedures established by paragraphs 5 and 7, for the following cases:

a) for the surplus fraction of water, if the capacity of the injector or reinjector well is not sufficient to receive all the water generated by the hydrocarbon extraction;

b) for the time necessary for the performance of routine and non-routine maintenance to guarantee the correct operation and safety of the system comprising the well and the injection or reinjection plant.

7. Direct discharge into the sea of water as per paragraphs 5 and 6 is authorised further to presentation of a monitoring plan to verify the absence of dangers to the water and aquatic ecosystems.

8. Except in the cases covered by paragraphs 2, 3, 5 and 7, existing and duly authorised discharges underground and into groundwater must be conveyed into surface bodies of water or, if possible, recycled, reused or used for agricultural purposes. In case of failure to comply with the above obligations, the authorisation to discharge is cancelled".

Discharges into municipal drains (Article 107, Legislative Decree no. 152 of 3 April 2006)

"1. While the emission limit values set out in table 3/A of Annex 5 to the third part of this decree stand, and with reference only to the parameters covered by note 2 of Table 5 in the said Annex 5, in Table 3, shall stand, discharges of industrial wastewater into municipal drainage systems are subject to the technical standards, regulatory requirements and limit values adopted by the local competent Authority in relation to the characteristics of the plant and with the aim of ensuring the protection of the receptor body of water and compliance with the law governing discharges of urban wastewater as defined by Article 101, paragraphs 1 and 2".

Discharges of hazardous substances (Article 108, Legislative Decree no. 152 of 3 April 2006)

"4. *For the substances listed in Table 3/A of Annex 5 to the third part of this decree, deriving from the production cycles referred to in the said table, the authorities also establish the maximum quantity of the substance expressed as unit of weight per unit of the element produced by the pollutant activity, and thus*

of raw material or product unit, in accordance with the provisions of the said Table. Discharges containing the hazardous substances referred to in paragraph 1 are subject to the provisions contained in point 1.2.3. of Annex 5 to the third part of this decree".

Unauthorised waste management (Article 256, Legislative Decree no. 152 of 3 April 2006)

"Anyone who collects, transports, recycles, disposes of, trades in or acts as broker for waste without the necessary authorisation, registration or notification under Articles 208, 209, 210, 211, 212, 214, 215 and 216 shall be punished:

a) by imprisonment for from three months to one year and a fine of from two thousand six hundred euros to twenty-six thousand euros in the case of non-hazardous waste;

b) by imprisonment for from six months to two years and a fine of from two thousand six hundred euros to twenty-six thousand euros in the case of hazardous waste.

The punishments set out in paragraph 1 shall apply to the proprietors of businesses and the managers of organisations which dump or deposit waste in an unregulated manner or discharge it into surface or groundwater in breach of the prohibition contained in Article 192, paragraphs 1 and 2.

Anyone who creates or operates an unauthorised landfill shall be punished by imprisonment for from six months to two years and a fine of from two thousand six hundred euros to twenty-six thousand euros. The imprisonment shall be for from one to three years and the fine from five thousand two hundred euros to fifty-two thousand euros if the landfill is even partly used for the disposal of hazardous waste. A conviction or a sentence issued under Article 444 of the code of criminal procedure shall be followed by confiscation of the area on which the illegal landfill has been created if it belongs to the guilty party or an accomplice in the crime, subject to the obligation to remediate or restore the area.

The punishments as per paragraphs 1, 2 and 3 are reduced by half in case of failure to comply with the provisions contained or referred to in authorisations, or of failure to meet the requirements and conditions enforced for registrations or communications

Anyone who, in breach of the ban contained in Article 187, illegally mixes different types of waste, shall be liable to the punishments set out in paragraph 1, subsection b).

Anyone who temporarily stores dangerous waste from health facilities at the production location, in breach of the provisions of Article 227 paragraph 1 (b), shall be punished by imprisonment for from three months to one year and a fine of from two thousand six hundred euros to twenty-six thousand euros. An administrative fine of from two thousand six hundred euro to fifteen thousand five hundred euros shall be levied for quantities not exceeding two hundred litres or equivalent quantities.

Anyone breaching the obligations contained in Articles 231, paragraphs 7, 8 and 9, and 233, paragraphs 12 and 13, and 234, paragraph 14, shall be punished by an administrative fine of from two hundred and sixty to one thousand five hundred and fifty euros.

Any parties as per Articles 233, 235 and 236 which fail to comply with the participation obligations contained therein are punishable by an administrative fine from eight thousand to forty-five thousand euros, while the obligation to pay the previous contributions due still stands. Any parties as per Article 234 which fail to comply with the participation obligations contained therein are punishable by an administrative fine of €5,000, while the obligation to pay the previous contributions due still stands. The penalties as per paragraph 8 are reduced by half if the parties concerned agree to comply with the participation obligations contained in Articles 233, 234, 235 and 236 by the sixtieth day after the initial deadline".

Ban on unauthorised tipping (Article 192, Legislative Decree no. 152 of 3 April 2006)

"1. The unregulated tipping and dumping of waste on the soil and in the subsoil are prohibited.

2. The discharge of waste of any kind, in the solid or liquid state, into surface or groundwater is also prohibited".

Remediation of sites (Article 257, Legislative Decree no. 152 of 3 April 2006)

"1. Unless a more serious offence has been committed[16], anyone who pollutes the soil, subsoil or surface or groundwaters, exceeding the risk threshold concentrations, shall be punished by imprisonment for from six months to one year or a fine of from 2,600.00 to 26,000.00 euros if they fail to remediate the site in accordance with the project approved by the competent authorities in the context of the proceedings under Article 242 and following Articles. In case of failure to submit the report required by Article 242, the offender shall be punished by imprisonment for from three months to one year or a fine of from €1,000.00 to €26,000.00.

2. The punishment shall be imprisonment for from one to two years and a fine of from €5,200.00 to €52,000.00 if the pollution is caused by hazardous substances.

3. In the sentence convicting for the offence referred to in paragraphs 1 and 2, or the sentence issued pursuant to Article 444 of the Criminal Procedural Code, conditional suspension of the punishment may be subject to execution of environmental emergency, clean-up and remediation works.

4. In case of compliance with projects approved further to Articles 242 et seq., no penalties shall be enforceable for environmental offences established by other legislation with regard to the same event and for the same polluting action as referred to in paragraph 1".

Breach of the obligations with regard to reporting and the keeping of the compulsory records and forms (Article 258 of Legislative Decree no. 152 of 3 April 2006)

"1. The parties specified in Article 189, paragraph 3 who do not make the disclosure prescribed therein or make an incomplete or inaccurate disclosure shall be subject to an administrative fine between two thousand and ten thousand euros; if the disclosure is made within the sixtieth day of the deadline set by law 70 of 25 January 1994, an administrative fine of from twenty-six to one hundred and sixty euros shall be imposed.

2. Anyone who fails to keep the loading and unloading register specified in Article 190 paragraph 1 or keeps it incompletely, shall pay an administrative fine between two thousand and ten thousand euros. If the register relates to hazardous waste, an administrative fine between ten thousand and thirty thousand euros shall be imposed and in more serious cases the optional additional administrative penalty of suspension from between a month to a year from the office held by the person responsible for the offence and from the office of director may be imposed.

3. In the case of businesses with a workforce of fewer than 15 people, the fines shall be set between at least one thousand and forty euros and six thousand two hundred euros for non-hazardous waste and between two thousand and seventy euros and twelve thousand four hundred euros for hazardous waste. The workforce is calculated to be the number of employees employed full time on average in a year, whereas part-time workers and seasonal workers are fractions of the annual workforce; for the above purposes, the year to be considered is the last year for which the financial statements were approved before the moment of the infringement's being ascertained.

4. Unless a criminal offence has been committed, anyone who transports waste without the form required under Article 193 or the substitute documents envisaged therein, or who enters incomplete or inaccurate

[16] The safeguard clause was introduced by Article 1, paragraph 2, of Law no. 68 of 22 May 2015. 68.

data in the form, shall be punished with an administrative fine of from one thousand six hundred to ten thousand euros. The punishment envisaged under Article 483 of the Italian Criminal Code shall be applied in case of the transportation of hazardous waste. The last-named penalty also applies to anyone who states false information about the type, composition or chemical-physical nature of waste in the relative analysis certificate, and anyone who uses a false certificate during transportation.

5. In the cases covered by paragraphs 1, 2 and 4 in which the information, although not formally complete or accurate, can be obtained correctly from the data entered in the notification to the registry, in the chronological registers of the entry and exit of waste, in the identification forms of the waste transported and in the other accounting ledgers kept in accordance with the law, an administrative fine of from two hundred and sixty to one thousand five hundred and fifty euros applies.

The same penalty applies in cases where the information is not formally complete or accurate but still contains sufficient data to enable reconstruction of the information required by law, or in the event of failure to send to the competent authorities and to conserve the registers referred to in Article 190, paragraph 1, or the form as per Article 193. The reduced penalty envisaged herein applies to failure to keep or incomplete keeping of the registers of incoming and outgoing waste by the producer if the transport forms are present, provided the date of production and receipt of the waste can be proven, or is the same as the date when the waste left the facility.

6. The parties specified in Article 220 paragraph 2 who do not make the disclosure prescribed therein or make an incomplete or inaccurate disclosure shall be subject to an administrative fine between two thousand euros and ten thousand euros; if the disclosure is made within the sixtieth day of the deadline set by law 70 of 25 January 1994, an administrative fine of between twenty-six euros and one hundred and sixty euros shall be imposed.

7. The parties responsible for the integrated management of urban waste specified in Article 189 paragraph 5 who do not make the disclosure prescribed therein or make an incomplete or inaccurate disclosure shall be subject to an administrative fine between two thousand euros and ten thousand euros; if the disclosure is made within the sixtieth day of the deadline set by law 70 of 25 January 1994, an administrative fine of between twenty-six euros and one hundred and sixty euros shall be imposed.

8. In the event of infringement of one or more of the obligations set out in Article 184, paragraphs 5-bis and 5-bis.2 and in Article 241-bis, paragraphs 4.bis, 4-ter and 4-quater of this decree, the commander of the Armed Forces firing range shall pay an administrative fine of between three thousand and ten thousand euros. In the event of repeated infringement of the obligations, an administrative fine of between five thousand euros and twenty thousand euros shall be imposed.

9. A party that infringes various provisions of this Article or infringes the same provision several times shall be subject to the administrative fine set for the more serious infringement, increased up to twice the amount. The same fine shall be imposed on the party who through several acts or omissions implementing the same plan also infringes several times at different times the same provision or different provisions of this Article.

9-bis. The provisions set out in paragraph 9 apply to all infringements committed before Legislative Decree no. 116 of 3 September 2020 came into force, that have not already been dealt with by the courts.

10. Without prejudice to the fact that the act is an offence and without prejudice to the obligation to pay any previous contributions that have not been paid, failure to register with or incorrect registration with the Register specified in Article 188-bis, within the time and in the manner defined in the decree specified in paragraph 1 of the Article, is subject to an administrative fine from five hundred euros to two thousand euros, for non-hazardous waste, and from one thousand euros to three thousand euros for hazardous waste. Complete or partial failure to transmit information data within the time and in the manner defined therein is subject to an administrative fine from five hundred euros to two thousand euros, for non-hazardous waste, and from one thousand euros to three thousand euros for hazardous waste.

11. The fines specified in paragraph 10 are reduced by a third if the culprit registers with the Register within 60 days of the expiry of the decree specified in paragraph 1 of Article 188-bis and of the operating procedures. The mere correction of data that is communicated in the manner specified in the aforesaid decree is not subject to the fines specified in paragraph 11.

12. The amounts of the fines specified in sub-section 10 fall under the revenue heading of the state budget to be reassigned, by decree of the Ministry of the Economy and Finances, to the relative headings of the forecast of the Ministry of the Environment and Protection of the Territory and the Sea intended for reclamation of the sites specified in Article 252 paragraph 5 if the conditions occur that are specified in Article 253 paragraph 5, according to the distribution criteria and methods set by the decree of the Ministry of the Environment and Protection of the Territory and the Sea.

13. The fines set by this Article, following the transmission or recording of incomplete or inaccurate data are imposed only if the data are significant for the purposes of traceability, except for material errors and formal infringements. In the event of significant incomplete or inaccurate data for the purposes of serial traceability, only one fine is imposed increased up to triple the amount".

Waste trafficking (Article 259, Legislative Decree no. 152 of 3 April 2006)

"1. Anyone who makes an illegal shipment of waste pursuant to Article 26 of Regulation (EEC) no. 259 of 1 February 1993, or ships any of the types of waste listed in Annex II to the aforesaid regulation in breach of Article 1, paragraph 3, points (a), (b) and (c) of the same, shall be liable to a fine of from €1,550.00 to €26,000.00 and imprisonment for up to two years. The punishment shall be increased if the waste shipped is classified as hazardous".

IT system controlling the traceability of waste (Article 260 (2) Legislative Decree no. 152 of 3 April 2006)

"[omissis]

6. The punishment envisaged under Article 483 of the Italian Criminal Code shall be applied to anyone who indicates false information about the type, composition or chemical-physical nature of waste in the relative analysis certificate for use in the waste traceability monitoring system, and anyone who enters a false certificate in the data for use for the purposes of waste traceability.

7. Any forwarder who fails to accompany transportation of waste with a paper copy of the SISTRI - TRANSPORT AREA form[17] and, if necessary under the relevant legislation, with a copy of the analysis certificate which identifies the characteristics of the waste, is liable to an administrative five of from €1,600.00 to €9,300.00. The punishment envisaged under Article 483 of the Italian Criminal Code shall be applied in case of the transportation of hazardous waste. This punishment shall also be applied to anyone who uses a waste analysis certificate containing false information about the type, composition or chemical-physical nature of the waste transported during transportation operations.

8. Any forwarder who ships waste with a paper copy of the SISTRI - Transportation Area form which has been modified to contain false data shall be punished under the combined provisions of Articles 477 and 482 of the Italian Criminal Code. The punishment shall be increased by up to one third if the waste is classified as hazardous.

[17] Although the text of Article 260 (2) of the Consolidated Text still contains the reference to "SISTRI – TRANSPORT AREA", it should be specified that this was abrogated, together with the relative penalties, with effect from 1 January 2019 (Decree Law no. 135 of 14 December 2018.

9. If the offences referred to in paragraph 7 do not jeopardise the traceability of the waste, an administrative fine of from €260.00 to €1,550.00 euros shall be applied".

Penalties (Article 279, Legislative Decree no. 152 of 3 April 2006)

"1. Apart from cases covered by Article 6, paragraph 13, on which any penalties are imposed pursuant to Article 29-quattuordecies, a party who starts to install or run a facility without the authorization specified in Articles 269 or 272 or continues to run with an expired, invalid, suspended or revoked licence is subject to two months' to two years' imprisonment or a fine of €1,000.00 to €10,000.00. The same sentence is imposed on a party who subjects a facility to a substantial modification without the authorisation specified by Article 269, paragraph 8 or, where applicable, by the decree implementing Article 23 of law decree no. 5 of 9 February 2012, converted, with amendments, by law no. 35 of 4 April 2012 A party who subjects a facility to a non-substantial modification without making the disclosure envisaged by Article 269, paragraph 8 or paragraph 11-bis or, where applicable, by the decree implementing Article 23 of law decree no. 5 of 9 February 2012, converted, with amendments, by law no. 35 of 4 April 2012 is subject to an administrative fine from €300.00 euros to €1,000.00 imposed by the competent authority.

2. Anyone who, during the operation of a plant, breaches the emission limits established by the authorisation, by Annexes I, II, III or V to the fifth part of this decree, by the plans, programmes or regulations referred to in Article 271 shall be punished with imprisonment for up to one year or a fine of up to €10,000.00. If the limit values which are breached are contained in the integrated environmental authorisation, the penalties enforced by the law governing the said authorisation apply.

2-bis. Parties running a facility who infringe the requirements set out in the authorisation, annexes I, II, III or V to Part Five, in the plans and the programmes or in the regulations specified in Article 271 or in other requirements set by the competent authority is subject to an administrative fine from €1,000.00 to €10,000.00, imposed by the competent authority. If the requirements which are breached are contained in the integrated environmental authorisation, the penalties enforced by the law governing the said authorisation apply.

3. Apart from the cases punished pursuant to Article 29-quattuordecies, paragraph 7, a party starting a plant or starting to run an activity without providing the prior disclosure prescribed pursuant to Article 269, paragraph 6, or pursuant to Article 272, paragraph 1, is subject to an administrative fine from €500.00 to €2,500.00. An administrative fine from €500.00 to €2,500.00 shall be imposed by the competent authority on a party that fails to make one of the disclosures specified by Articles 273-bis, paragraph 6 and paragraph 7, points c) and d).

4. Apart from the cases punished pursuant to Article 29-quattuordecies, paragraph 8, a party who does not disclose to the competent authority the data on emissions pursuant to Article 269, paragraph 6, is subject to an administrative fine from €1,000.00 to €10,000.00.

5. In the cases specified in paragraph 2, a custodial sentence up to one year is imposed if the emission limit values also cause the air quality limits set by current legislation to be breached.

6. A party that, in the cases specified by Article 281, paragraph 1 does not adopt all the measures necessary to avoid even a temporary increase in emissions is subject to a year's imprisonment and a fine of up to one thousand thirty-three euros.

7. For the infringement of the prescriptions of Article 276, if the infringement is not subject to the fines specified in paragraphs 1 to 6, an administrative fine from €15,500.00 to €155,000.00 is imposed for the infringement of the requirements of Article 277. The region or another authority indicated by the regional law imposes this fine pursuant to Article 17 and following Articles of law 689 of 24 November 1981. The authorisations are always suspended if the offence is repeated".

(Article 1, Law no. 150 of 7 February 1992)

"1. *Unless a more serious offence has been committed, the punishment of imprisonment for from six months to two year and a fine of from fifteen thousand to one hundred and fifty thousand euros shall be applied to anyone who, in breach of the provisions of Regulation (EC) 338/97 of the Council dated 9 December 1996 and subsequent implementations and amendments, with regard to plants and animals of the species listed in annex A of the Regulation and subsequent amendments:*

a) *imports, exports or re-exports plants and animals under any customs jurisdiction without the necessary certificate or licence, or with a certificate or licence which is not valid under Article 11, paragraph 2a of Regulation (EC) no. 338/97 of the Council dated 9 December 1996 and subsequent implementation and amendments;*

b) *fails to comply with the instructions for the protection of plants and animals provided in a licence or certificate issued in compliance with Regulation (EC) no. 338/97 of the Council dated 9 December 1996 and subsequent implementations and amendments and Regulation EC no. 939/97 of the Commission dated 26 May 1997 and subsequent amendments;*

c) *uses the aforesaid plants and animals in breach of the instructions contained in the authorisations or certificates issued together with the import licence or subsequent certificates;*

d) *transports or allows the passage, on his own account or that of third parties, of plants and animals without the necessary licence or certificate issued in compliance with Regulation (EC) no. 338/97 of the Council dated 9 December 1996 and subsequent implementations and amendments and Regulation (EC) no. 939/97 of the Commission dated 26 May 1997 and subsequent amendments and, in the case of exportation or re-exportation from a third country which is a signatory to the Washington Convention, issued in accordance with the same, or without sufficient proof of the existence of the said certificates;*

e) *trades in plants bred artificially in breach of the provisions of Article 7, para 1, point b) of Regulation (EC) no. 338/97 of the Council dated 9 December 1996 and subsequent implementations and amendments and Regulation (EC) no. 939/97 of the Commission dated 26 May 1997 and subsequent amendments;*

f) *keeps, uses for gain, purchases, sells, exhibits or holds for sale or commercial purposes, offers for sale or in any way disposes of plants or animals without the required documentation.*

g) *In case of a repeat offence, imprisonment is for from one to three years and the fine is from thirty thousand to three hundred thousand euros. If the aforesaid offence is committed in the conduct of business, offenders' licences shall be suspended for from a minimum of six months to a maximum of two years".*

(Article 2, Law no. 150 of 7 February 1992)

"Unless a more serious offence has been committed, the punishment of a fine of from twenty thousand to two hundred thousand euros or imprisonment for from six months to one year shall be applied to anyone who, in breach of the provisions of Regulation (EC) no. 338/97 of the Council dated 9 December 1996 and subsequent implementations and amendments, with regard to plants and animals of the species listed in annexes B and C of the Regulation and subsequent amendments:

a) *imports, exports or re-exports plants and animals under any customs jurisdiction without the necessary certificate or licence, or with a certificate or licence which is not valid under Article 11, paragraph 2a of Regulation (EC) no. 338/97 of the Council dated 9 December 1996 and subsequent implementation and amendments;*

b) *fails to comply with the instructions for the protection of plants and animals provided in a licence or certificate issued in compliance with Regulation (EC) no. 338/97 of the Council dated 9 December 1996 and subsequent implementations and amendments and Regulation EC no. 939/97 of the Commission dated 26 May 1997 and subsequent amendments;*

c) *uses the aforesaid plants and animals in breach of the instructions contained in the authorisations or certificates issued together with the import licence or subsequent certificates;*

d) *transports or allows the passage, on his own account or that of third parties, of plants and animals without the necessary licence or certificate issued in compliance with Regulation (EC) no. 338/97 of the Council dated 9 December 1996 and subsequent implementations and amendments and Regulation (EC) no. 939/97 of the Commission dated 26 May 1997 and subsequent amendments and, in the case of exportation or re-exportation from a third country which is a signatory to the Washington Convention, issued in accordance with the same, or without sufficient proof of the existence of the said certificates;*

e) *trades in plants bred artificially in breach of the provisions of Article 7, para 1, point b) of Regulation (EC) no. 338/97 of the Council dated 9 December 1996 and subsequent implementations and amendments and Regulation (EC) no. 939/97 of the Commission dated 26 May 1997 and subsequent amendments;*

f) *keeps, uses for gain, purchases, sells, exhibits or holds for sale or commercial purposes, offers for sale or in any way disposes of plants or animals without the required documentation, with regard to species listed in annex B of the Regulation only.*

In case of a repeat offence, imprisonment is for from six to eighteen months and the fine is from twenty thousand to two hundred thousand euros. If the aforesaid offence is committed in the conduct of business, offenders' licences shall be suspended for from a minimum of six to a maximum of eighteen months".

Article 6, Law no. 150 of 7 February 1992)

"1. While the provisions of law no. 968 of 27 December 1977 still stand, no-one is permitted to trade in or possess wild mammals or reptiles which may constitute a danger to public health and safety or of species which suffer a high mortality rate during transportation or during capture in their places of origin.

2. Within one hundred and eighty days after the date when this law comes into force, the Minister of the Environment shall issue a decree listing the wild mammals or reptiles which may constitute a danger to public health and safety and the species which suffer a high mortality rate during transportation or during capture in their places of origin.

3. While the provisions of paragraph 1 of Article 5 still stand, anyone possessing live wild mammals or reptiles which may constitute a danger to public health and safety must report them to the police authorities within ninety days. The Chief of Police may temporarily authorise the possession of the aforesaid mammals or reptiles by issuing a permit, with motivations, having first checked that the premises where they are held guarantee the wellbeing of the animals and the protection of public health and safety.

4. Anyone breaching the provisions of paragraph 1 shall be liable to imprisonment for up to six months or a fine of from fifteen thousand to three hundred thousand euros.

5. Anyone breaching the provisions of paragraph 3 shall be liable to an administrative fine of from ten thousand to sixty thousand euros.

6. The costs of verifying and certifying suitability as per paragraphs 3 and 5 shall be payable by the organisations or individuals which possess the animals."

(Article 3-bis, Law no. 150 of 7 February 1992)

"1. The offences envisaged by Article 16 paragraph 1, points a), c), d), e) and l) of Regulation (EC) no. 338/97 of the Council dated 9 December 1996 and subsequent amendments, concerning the faking or modification with false data of certificates, licences, import registrations, declarations or the provision of information for the purposes of acquisition of a licence or certificate, or the use of fake or falsely modified certificates or licences, shall incur the penalties contained in book II, title VII, section III of the Italian Criminal Code.

2. In case of a contravention of the provisions of Presidential Decree no. 43 of 23 January 1973, the said provisions shall be applied in combination with those of Articles 1 and 2 and this Article".

Termination and reduction of the use of ozone depleting substances (Article 3 of Law no. 549 of 28 December 1993 - Measures to protect the ozone layer and the environment)

"1. The production, consumption, import, export, possession and trading of the harmful substances listed in table A annexed to this law are regulated by the provisions of Regulation (EC) no. 3093/94 (of the Council, of 15 December 1994, on substances that deplete the ozone layer).

2. With effect from the date when this law comes into force, the authorisation of plants which use substances listed in table A annexed to this law is prohibited, subject to the provisions of Regulation (EC) no. 3093/94.

3. The Ministry of the Environment, in agreement with the Ministry of Industry, Trade and Crafts, shall issue a decree, in accordance with the provisions and timings of the gradual elimination plan established by Regulation (EC) no. 3093/94, setting the date until which the use of substances listed in table A annexed to this law is permitted for the maintenance and refilling of plants and equipment already installed as of the date when this law comes into force, and the times and procedures for terminating the use of the substances listed in table B annexed to this law, and also specifying the essential uses of the substances listed in table B with regard to which permission to breach the provisions of this paragraph may be granted. The production, use, trade, import and export of the substances listed in tables A and B annexed to this law shall terminate on 31 December 2008, except for the substances, processes and production procedures not included in the scope of Regulation (EC) no. 3093/94, in accordance with the definitions contained therein.

4. In case of the adoption of terms other than those set forth in paragraph 3, as a consequence of the currently ongoing review of Regulation (EC) no. 3093/94, the terms indicated in this law shall be replaced and updated to the new terms.

5. Companies intending to terminate the production and use of the substances listed in table B annexed to this law before the prescribed deadlines may enter into specific planning agreement with the Ministries of Industry, Trade and Crafts and of the Environment, in order to benefit from the incentives offered under Article 10, with priorities correlated to the amount of time by which the termination is brought forward in accordance with the procedures to be established by a decree of the Minister of Industry, Trade and Crafts, in agreement with the Minister of the Environment.

6. Anyone breaching the provisions of this Article shall be liable to imprisonment for up to two years and a fine of up to three times the value of the substances used in production, imported or offered for sale.

In the most serious cases, a conviction shall lead to withdrawal of the authorisation or licence under which the illegal activity was conducted."

Negligent pollution (Article 8 of Legislative Decree no. 202 of 6 November 2007, Implementation of Directive 2005/35/EC on ship-source pollution and the introduction of penalties for infringements)

"1. Unless a more serious offence has been committed, the Master of any vessel, operating under any flag, and the members of the crew, the owner and the operator of the vessel, if the offence is committed with their collusion, which breach the provisions of Article 4 with criminal intent shall be liable to imprisonment for from six months to two years and a fine of from €10,000.00 to €50,000.00.

2. If the offence referred to in paragraph 1 causes permanent or particularly serious damage to water quality, plant or animal species or parts of the same, the punishment shall be imprisonment for from one to three years and a fine of from €10,000.00 to €80,000.00.

3. Damage shall be classified as particularly serious when the elimination of its consequences is particularly complex from the technical point of view, particularly expensive, or only possible with the aid of exceptional measures."

Involuntary pollution (Article 9 of Legislative Decree no. 202 of 6 November 2007, Implementation of Directive 2005/35/EC on ship-source pollution and the introduction of penalties for infringements)

"1. Unless a more serious offence has been committed, the Master of any vessel, operating under any flag, and the members of the crew, the owner and the operator of the vessel, if the offence is committed with their cooperation, which culpably breach the provisions of Article 4 shall be liable to a fine of from €10,000.00 to €30,000.00.

2. If the offence referred to in paragraph 1 causes permanent or particularly serious damage to water quality, plant or animal species or parts of the same, the punishment shall be imprisonment for from six months to two years and a fine of from €10,000.00 to €30,000.00.

3. Damage shall be classified as particularly serious when the elimination of its consequences is particularly complex from the technical point of view, particularly expensive, or only possible with the aid of exceptional measures."

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The table below summarises the sanctions to which the organisation is liable with regard to the offences covered by Article 25-*undicies* of the Decree, in the event that their commission by members of its senior management and/or their subordinates results in an interest or advantage for the organisation.

Offence	Fines	Disqualification sanctions
• Article 452-*bis* of the Italian Criminal Code	From 250 to 600 quotas	For a period of at least one year, all the disqualification sanctions envisaged by Article 9, paragraph 2: • debarment from business; • suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • ban on contracting with the Public Administration except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted • ban on advertising goods or services.
• Article 452-*quater* of the Italian Criminal Code	From 400 to 800 quotas	For a period of at least one year, all the disqualification sanctions envisaged by Article 9, paragraph 2: • debarment from business;

Offence	Fines	Disqualification sanctions
		• suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • ban on contracting with the Public Administration except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted • ban on advertising goods or services.
• Article 452-*quinquies* of the Italian Criminal Code	From 200 to 500 quotas.	None
• Article 452-*sexies* of the Italian Criminal Code	From 250 to 600 quotas	None
• Article 452-*octies* of the Italian Criminal Code	From 300 to 1,000 quotas.	None
• Article 452-*quaterdecies* of the Italian Criminal Code, paragraph 1	From 300 to 500 quotas.	For a period not exceeding six months, all the disqualification sanctions envisaged by Article 9, paragraph 2 of the Decree. If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the commission of offences for which its liability is envisaged, permanent debarment from business as per Article 16, paragraph 3 of the Decree shall be applied.
• Article 452-*quaterdecies* of the Italian Criminal Code, paragraph 2	From 400 to 800 quotas	
• Article 727-*bis* of the Italian Criminal Code	Up to 250 quotas	None
• Article 733-*bis* of the Italian Criminal Code	From 150 to 250 quotas	None
• Article 137, paragraphs 3, 5 (first sentence) and 13 - Consolidated Text on the Environment (T.U.A.)	From 150 to 250 quotas	None

Offence	Fines	Disqualification sanctions
• Article 137, paragraphs 2, 5 (second sentence) and 11, Consolidated Text on the Environment (T.U.A.)	From 200 to 300 quotas	For a period of at least six months, all the disqualification sanctions envisaged by Article 9, paragraph 2: • debarment from business; • suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • ban on contracting with the Public Administration except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted • ban on advertising goods or services.
• Article 256, paragraph 1, point a), Consolidated Text on the Environment (T.U.A.)	Up to 250 quotas	None
• Article 256, paragraph 1, point b), Consolidated Text on the Environment (T.U.A.)	From 150 to 250 quotas	None
• Article 256, paragraph 3, first sentence, Consolidated Text on the Environment (T.U.A.)	From 150 to 250 quotas	None
• Article 256, paragraph 3, second sentence, Consolidated Law on the Environment	From 200 to 300 quotas	For a period of at least six months, all the disqualification sanctions envisaged by Article 9, paragraph 2: • debarment from business; • suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • ban on contracting with the Public Administration except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted • ban on advertising goods or services.

Offence	Fines	Disqualification sanctions
• Article 256, paragraph 5, Consolidated Law on the Environment	From 150 to 250 quotas	None
• Article 256, paragraph 6, first sentence, Consolidated Law on the Environment	Up to 250 quotas	None
• Article 257, paragraph 1, Consolidated Law on the Environment	Up to 250 quotas	None
• Article 257, paragraph 2, Consolidated Law on the Environment	From 150 to 250 quotas	None
• Article 258, paragraph 4, second sentence, Consolidated Law on the Environment	From 150 to 250 quotas	None
• Article 259, paragraph 1, Consolidated Law on the Environment	From 150 to 250 quotas	None
• Article 260-bis, paragraph 6, Consolidated Law on the Environment	From 150 to 250 quotas	None
• Article 260-bis, paragraph 7, second sentence, Consolidated Law on the Environment	From 150 to 250 quotas	None
• Article 260-bis, paragraph 7, third sentence, Consolidated Law on the Environment	From 150 to 250 quotas	None
• Article 260-bis, paragraph 8, first sentence, Consolidated Law on the Environment	From 150 to 250 quotas	None
• Article 260-bis, paragraph 8, second sentence, Consolidated Law on the Environment	From 200 to 300 quotas	None

Offence	Fines	Disqualification sanctions
• Article 279, paragraph 5, Consolidated Law on the Environment	Up to 250 quotas	None
• Article 1, paragraph 1, Law 150/1992	Up to 250 quotas	None
• Article 1, paragraph 2, Law 150/1992	From 150 to 250 quotas	None
• Article 2, paragraph 1, Law 150/1992	Up to 250 quotas	None
• Article 2, paragraph 2, Law 150/1992	Up to 250 quotas	None
• Article 6, paragraph 4, Law 150/1992	Up to 250 quotas	None
• Article 3-bis, paragraph 1, Law 150/1992	Different depending on the punishment enforced by the Criminal Code for the falsification[18]	None
• Article 3, paragraph 6, Law 549/1993	From 150 to 250 quotas	None
• Article 9, paragraph 1, Leg. Decree 202/2007	Up to 250 quotas	None
• Article 8, paragraph 1, Leg. Decree 202/2007	From 150 to 250 quotas	For a period of at least six months, all the disqualification sanctions envisaged by Article 9, paragraph 2: • debarment from business; • suspension or revocation of authorisations, licences or

[18]Specifically, Article 25-*undecies* of the Decree envisages the following punishments for the Criminal Code offences referred to in Article 3-*bis*, paragraph 1, of the aforesaid law no. 150 of 1992:

1) fine of up to the value of two hundred and fifty quotas, in the case of commission of an offence for which the maximum punishment is imprisonment for up to one year;

2) fine of the value of from one hundred and fifty to two hundred and fifty quotas, in the case of commission of an offence for which the punishment is imprisonment for up to two years;

3) fine of the value of from two hundred to three hundred quotas, in the case of commission of an offence for which the maximum punishment is imprisonment for up to three years;

4) fine of the value of from three hundred to five hundred quotas, in the case of commission of an offence for which the maximum punishment is imprisonment for more than three years;

Offence	Fines	Disqualification sanctions
		concessions instrumental to the commission of the offence; • ban on contracting with the Public Administration except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted; • ban on advertising goods or services. If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the commission of offences for which its liability is envisaged, permanent debarment from business as per Article 16, paragraph 3 of the Decree shall be applied.
• Article 9, paragraph 2, Leg. Decree 202/2007	From 150 to 250 quotas	For a period of at least six months, all the disqualification sanctions envisaged by Article 9, paragraph 2: • debarment from business; • suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • ban on contracting with the Public Administration except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted; • ban on advertising goods or services. If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the commission of offences for which its liability is envisaged, permanent debarment from business as per Article 16, paragraph 3 of the Decree shall be applied.

Offence	Fines	Disqualification sanctions
• Article 8, paragraph 2, Leg. Decree 202/2007	From 200 to 300 quotas	For a period of at least six months, all the disqualification sanctions envisaged by Article 9, paragraph 2: • debarment from business; • suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • ban on contracting with the Public Administration except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted; • ban on advertising goods or services. If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the commission of offences for which its liability is envisaged, permanent debarment from business as per Article 16, paragraph 3 of the Decree shall be applied.

A.7.18. Article 25-*duodecies* - Employment of third-country nationals staying in Italy illegally

Article 12, paragraphs 3, 3-bis, 3-ter and 5 of Legislative Decree 286/1998 (Consolidated Act on immigration and the status of foreigners)

"3. Unless a more serious crime has been committed, anyone who, in breach of the provisions of this consolidated act, promotes, directs, organises, finances or carries out the transportation of foreigners into the country, or carries out any other actions intended to gain them illegal entry to the country, or any other country of which the person is not a citizen or where they do not have permanent residence rights, is liable to imprisonment for from six to sixteen years and a fine of €15,000 per person if: a) the offence involves the illegal entry into or presence in the country of five or more people; b) the life of the transported person or their personal safety has been put at risk in order to gain them illegal entry or enable them to stay in the country illegally; c) the transported person has been subjected to inhumane or degrading treatment in order to gain them illegal entry or enable them to stay in the country illegally; d) the act is committed by three or more people working together or using international transport services, or counterfeit, forged or illegally obtained documents; e) the offenders had weapons or explosives at their disposal.

3-bis. If, in the commission of the offences covered by paragraph 3, two or more of the circumstances listed in points a), b), c), d) and e) are fulfilled, the punishment envisaged therein is increased.

3-ter. The custodial sentence is increased by from one third to one half and a fine of €25,000.00 per person is applied if the offences referred to in paragraphs 1 and 3): a) are committed in order to recruit people to be used for prostitution or any kind of sexual or labour exploitation, or refer to the entrance into the country of juveniles to be used in illegal activities in order to facilitate their exploitation; b) are committed for the purpose of even indirect profit.

5. Outside the cases covered by the previous paragraphs, and unless a more serious offence has been committed, anyone aiding and abetting foreigners to remain in the country in breach of the provisions of this consolidated law, in order to obtain unlawful gains from their illegal status or in the context of the activities punished under this Article, shall be punished by imprisonment for up to four years and a fine of up to thirty million lire. If the offence is committed with the complicity of two or more people, or involves the presence in the country of five or more people, the punishment is increased by from one third to one half".

Article 22, paragraphs 12 and 12-bis of Legislative Decree no. 286/1998 (Consolidated Act on immigration and the status of foreigners)

12. "Any employer who employs foreign workers who do not hold the residence permits required under this Article, or whose permits have expired without submission of a renewal application within the legal term, or have been revoked or cancelled, shall be punished by imprisonment for from six months to three years and a fine of €5,000.00 for each worker employed.

12-bis. The punishments for the offences covered by paragraph 12 are increased by from one third to one half:

a) if more than three workers are employed;

b) if the workers employed are juveniles below working age;

c) if the workers employed are subjected to the other employment conditions set forth in the third paragraph of Article 603-bis of the Italian Criminal Code".

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The table below summarises the sanctions to which the organisation is liable with regard to the offences covered by Article 25-*duodecies* of the Decree, in the event that their commission by members of its senior management and/or their subordinates results in an interest or advantage for the organisation.

Offence	Fines	Disqualification sanctions
• Article 12, paragraphs 3, 3-bis, 3-ter of Legislative Decree no. 286 of 25 July 1998.	From 400 to 1000 quotas	For a period of at least one year, all the disqualification sanctions envisaged by Article 9, paragraph 2 of the Decree;
• Article 12, paragraph 5 of Legislative Decree no. 286 of 25 July 1998.	From 100 to 200 quotas	For a period of at least one year, all the disqualification sanctions envisaged by Article 9, paragraph 2 of the Decree;

• Article 22, paragraphs 12 and 12-bis of Legislative Decree no. 286 of 25 July 1998.	from 100 to 200 quotas, up to the limit of 150,000.00 Euro	None

A.7.19. Article 25-*terdecies* – Racism and Xenophobia

Propaganda and incitement to commit crimes on the grounds of racial, ethnic and religious discrimination (Article 604 bis of the Italian Criminal Code)

Unless a more serious offence has been committed: a) anyone spreading ideas founded on racial or ethnic superiority or hatred, or who commits or incites others to commit acts of discrimination on grounds of race, ethnic origin, nationality or religion shall be punished by imprisonment for up to one year and six months or a fine of up to €6,000.00; b) anyone who, in any way, commits or instigates others to commit acts of violence or provocation to violence on the grounds of race, ethnic origin, nationality or religion shall be punished by imprisonment for from six months to four years. All organisations, associations, movements or groups having incitement to discrimination or violence on the grounds of race, ethnic origin, nationality or religion amongst their purposes are banned. Anyone participating in any such organisation, association, movement or group, or aiding their activities, shall be punished , for the sole fact of the said participation or aid, by imprisonment for from six months to four years. Anyone promoting or directing any such organisation, association, movement or group shall be punished , for this fact alone, by imprisonment for from one to six years. If the propaganda, instigation or incitement, committed in such a way that there is real danger of its dissemination, is based wholly or partially on the denial or serious minimisation of or apologia for the Shoah or crimes of genocide, crimes against humanity or war crimes, as defined by Articles 6, 7 and 8 of the Statute of the International Criminal Court, the punishment is imprisonment for from two to six years".

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The table below summarises the sanctions to which the organisation is liable with regard to the offences covered by Article 25-*terdecies* of the Decree, in the event that their commission by members of its senior management and/or their subordinates results in an interest or advantage for the organisation.

Offence	Fines	Disqualification sanctions
• Propaganda and incitement to commit crimes on the grounds of racial, ethnic and religious discrimination (Article 604 bis of the Italian Criminal Code)	From 200 to 800 quotas	For a period of at least one year, all the disqualification sanctions envisaged by Article 9, paragraph 2, of the Decree. If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the commission of the crimes referred to in paragraph 1, permanent debarment from business as per Article 16, paragraph 3 of the Decree shall be applied.

A.7.20. Article 25-*quaterdecies* - Cheating in sporting competitions, illegal gaming or betting and games of chance by means of prohibited devices

Cheating in sporting competitions (Article 1 of Law no. 401 dated 13 December 1989)

"Anyone who offers or promises money or other benefits or advantages to one or more competitors in a sporting competition organised by the federations recognised by the Italian National Olympic Committee (CONI), the Italian Union for Equitation (UNIRE) or other sporting organisations recognised by the State and

their member associations in order to obtain a result different from the one which would have derived from the fair, honest conduct of the event, or undertakes other fraudulent acts for the same purpose, shall be punished by imprisonment for from one month to one year and a fine of from five hundred thousand to two million Italian lire. In less serious cases, only the fine is applied.

Competitors who accept the money or other benefits or advantages, or agree to the promise of the same, are liable to the same punishments.

If the outcome of the competition is significant for the purposes of legal betting arrangements, the punishment for the offences defined by paragraphs 1 and 2 is imprisonment for from three months to two years and a fine of from five million to fifty million Italian lire".

Illegal gaming or betting (Article 4 of Law no. 401 dated 13 December 1989)

"Anyone who illegally organises lotteries or betting in breach of the monopoly of the State or any other concessionaire body shall be punished by imprisonment for from six months to three years. Anyone who in any way organises betting on the outcome of sporting competitions Italian National Olympic Committee (CONI), its dependent organisations or the Italian Union for Equitation (UNIRE) is liable to the same punishment. Anyone who illegally organises public betting on any other competitions between people or animals, or games of skill, shall be punished by imprisonment for from three months to one year and a fine of at least one million lire. The same sanctions apply to anyone who sells tickets for lotteries or similar events held by foreign states, within Italy without the authorisation of the State Monopolies Authority, as well as to anyone who participates in such operations by collecting bet bookings and crediting the relative winnings, and by promoting and advertising them through any means of dissemination.

In the case of competitions, games or bets organised by the means referred to in paragraph 1, in circumstances which do not constitute any of the offences envisaged by the said paragraph, anyone who in any way publicises the said operations shall be punished by imprisonment for up to three months and a fine of from one hundred thousand to one million lire.

Anyone participating in competitions, games or bets organised by the means referred to in paragraph 1, in circumstances which do not constitute any of the offences envisaged by the said paragraph, shall be punished by imprisonment for up to three months and a fine of from one hundred thousand to one million lire.

The provisions of paragraphs 1 and 2 also apply to games of chance organised using the devices prohibited by Article 110 of Royal Decree no. 773 of 18 June 1931, as amended by law no. 507 of 20 May 1965, and most recently amended by Article 1 of law no. 9043 of 17 December 1986.

Anyone who, without a concession, authorisation or licence as defined by Article 88 on the consolidated law on public security, approved by Royal Decree no. 773 of 18 June 1931 and subsequent amendments, engages in Italy in any activity organised for the acceptance or collection, or in any way to promote the acceptance or collection, also via telephone or digitally, of bets of any kind, accepted by anyone, in Italy or abroad, is liable to the punishments set forth in this Article.

Without prejudice to the powers assigned to the Ministry of Finance by Article 11 of Decree Law no. 557 of 30 December 1993, converted with amendments by law no. 133 of 26 February 1994, and applying Article 3, paragraph 228 of Law no. 549 of 28 December 1995, anyone who collects or books lottery wagers or bets via telephone or by digital means without the specific authorisation for the use of the said means for the said collection or booking, is liable to the punishments set forth in this Article".

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The table below summarises the sanctions to which the organisation is liable with regard to the offences covered by Article 25-*quaterdecies* of the Decree, in the event that their commission by members of its senior management and/or their subordinates results in an interest or advantage for the organisation.

Offence	Fines	Disqualification sanctions
• Cheating in sporting competitions (Article 1 of Law no. 401 dated 13 December 1989)	a) for indictable offences: up to 500 quotas; b) for summary offences: up to 260 quotas.	• The organisation is subject to the disqualification sanctions contained in Article 9 paragraph 2 for a period of at least one year.
• Illegal gaming or betting (Article 4 of Law no. 401 dated 13 December 1989)	a) for indictable offences: up to 500 quotas; b) for summary offences: up to 260 quotas.	• The organisation is subject to the disqualification sanctions contained in Article 9 paragraph 2 for a period of at least one year.

A.7.21. Article 25-*quinquiesdecies* – Tax offences

False tax returns using invoices or other documents relating to non-existent transactions (which generate fictitious liabilities of €100,000.00 or more/which generate fictitious liabilities of less than €100,000.00) (Article 2, paragraphs 1 and 2-bis, Leg. Decree 74/2000)

"Anyone who uses invoices or other documents for non-existent transactions in order to include non-existent expenditure items in a tax return and thus evade income or value added taxes shall be punished by imprisonment for from four to eight years.

The offence is committed if invoices or other documents relating to non-existent transactions are used when the said invoices or documents are entered in the compulsory accounts or are kept for use as evidence in relation to the fiscal authorities.

If the amount of the non-existent expenditure items is less than one hundred thousand euros, the punishment is imprisonment for from one year and six months to six years."

False tax returns using other forms of deception (Article 3, Leg. Decree 74/2000)

"Outside the cases covered by Article 2, anyone who uses objectively or subjectively simulated operations, or false documents or other forms of deception to obstruct tax inspections and to mislead the tax authorities, in order to enter in a return relating to the above taxes income for an under-declared value, fictitious liabilities, or fake credits and withholdings and thus evade income or value added tax, shall be punished by imprisonment for from three to eight years, if, at the same time: a) the amount evaded is more than thirty thousand euros for each of the individual taxes; b) the total amount of the income not declared, also through the inclusion of fictitious liabilities, is more than five percent of the total amount of the income items included in the tax return, or exceeds one million five hundred thousand euros, or if the total amount of the fake credits and withholdings included to reduce the tax payable exceeds five percent of the amount of the tax payable, or is over thirty thousand euros.

The offence is committed if fake documents are used when the said invoices or documents are entered in the compulsory accounts or are kept for use as evidence in relation to the fiscal authorities.

The mere violation of obligations to issue invoices and to enter asset items in the accounts, or the mere indication in invoices or bookkeeping entries of asset items of less than the real value, do not constitute fraudulent means for the purposes of the application of the provisions of paragraph 1.

Issue of invoices or other documents relating to non-existent transactions (for amounts of €100,000.00 or above / for amounts below €100,000.00) (Article 8, paragraphs 1 and 2-bis, Leg. Decree 74/2000)

"Anyone who issues invoices or other documents for non-existent transactions in order to enable third parties to evade income or value added taxes shall be punished by imprisonment for from four to eight years.

For the purposes of the application of the provisions of paragraph 1, the issue or release of multiple invoices or documents for non-existent transactions during the same tax period is classified as a single offence.

If the false amount indicated in the invoices or documents is less than one hundred thousand euros per tax period, the punishment is imprisonment for from one year and six months to six years."

Concealment or destruction of accounting documents (Article 10, Leg. Decree 74/2000)

"Unless a more serious offence has been committed, anyone who totally or partially conceals or destroys accounts or documents the conservation of which is compulsory, in order to prevent the reconstruction of incomes or turnover, in order to evade, or enable third parties to evade, income or value added taxes, shall be punished by imprisonment for from three to seven years."

Tax evasion through fraud (Article 11 of Leg. Decree no. 74/2000).

"Anyone who fictitiously alienates, or undertakes other fraudulent operations involving, their own assets or those of others in order to totally or partially prevent enforced collection procedures and thus evade income or value added taxes, or interest or administrative fines relating to the said taxes, for a total amount exceeding fifty thousand euros, shall be punished by imprisonment for from six months to four years. If the amount of the taxes, fines and interest is more than two hundred thousand euros, the punishment is imprisonment for from one year to six years. Anyone who indicates, in the documentation submitted for negotiated settlements of outstanding taxes, assets amounting to less than those actually held or fictitious liabilities for a total amount exceeding fifty thousand euros, in order to partially avoid the payment of taxes and related expenses for themselves or others, shall be punished by imprisonment for from six months to four years. If the amount as per the above point is more than two hundred thousand euros, the punishment is imprisonment for from one year to six years".

Untruthful tax returns (Article 4 of Leg. Decree 74/2000)[19]

"Except in the cases covered by Articles 2 and 3, anyone who indicates asset items for an amount below the real value, or non-existent liabilities, in an annual tax return in order to evade income or value added tax shall be punished by imprisonment for from two years to four years and six months, if, at the same time:
a) the tax evaded is more than €100,000.00 for each of the individual taxes;
b) the total amount of the asset items not declared for tax, also through the inclusion of non-existent liabilities, is more than ten percent of the total amount of the asset items included in the tax return, or, in any case, exceeds €2,000,000.00.
The incorrect classification or valuation of asset or liability items which objectively exist, for which the criteria

[19]This predicate offence is only relevant for the purposes of Leg. Decree 231/01 if it is committed with the aim of evading value added tax as part of mechanisms of international fraud involving the territory of at least one European Union Member State, which has caused or may cause total damage of ten million euros or more.

actually applied have been stated in the financial statements or in other documents of fiscal relevance, the violation of criteria for establishing the fiscal year of competence, or the lack of business relevance or non-deductibility of real liability items, do not constitute offences relevant for the application of the provisions of paragraph 1.
Except in the circumstances covered by paragraph 1-bis, evaluations which, overall, do not differ from the correct valuations by more than 10 percent do not constitute the grounds for punishable offences. Any amounts within this percentage threshold are not considered when checking whether the thresholds for punishment under paragraph 1, subsections a) and b) have been exceeded."

Failure to submit a tax return (Article 5 of Leg. Decree 74/2000)[20]

"1. Anyone who fails to submit a tax return when obliged to do so in order to evade income or value added taxes shall be punished by imprisonment for from two to five years if the amount evaded, with regard to each of the individual taxes, exceeds €50,000.00. 1-bis Anyone who fails to submit a withholding agent declaration when obliged to do so shall be punished by imprisonment for from two to five years if the amount of the taxes withheld and not paid to the State is more than €50,000.00. 2. A return submitted within ninety days after the deadline, not signed or not submitted on the approved form is still considered to have been submitted for the purposes of the provisions of paragraphs 1 and 1-bis".

Unlawful compensation of taxes (Article 10 quater of Leg. Decree 74/2000)[21]

"1. Anyone who fails to pay the sums due by using credits to which they are not entitled for purposes of compensation, pursuant to Article 17 of Legislative Decree no. 241 of 9 July 1997, for an annual amount in excess of €50,000.00, shall be punished by imprisonment for from six months to two years.

2. Anyone who fails to pay the sums due by using non-existent credits for purposes of compensation, pursuant to Article 17 of Legislative Decree no. 241 of 9 July 1997, for an annual amount in excess of €50,000.00, shall be punished by imprisonment for from one year and six months to six years."

2-bis. The punishability of the offender referred to in paragraph 1 shall be excluded where, also due to the technical nature of the valuations, conditions of objective uncertainty exist as to the specific elements or particular qualities underlying the entitlement to the claim".

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The table below summarises the sanctions to which the organisation is liable with regard to the offences covered by Article 25-*quinquiesdecies* of the Decree, in the event that their commission by members of its senior management and/or their subordinates results in an interest or advantage for the organisation.

Offence	Fines	Disqualification sanctions
• False tax returns using invoices or other documents relating to non-existent transactions (Article 2, paragraph 1, Leg. Decree no. 74 of 10 March 2000)	Up to 500 quotas. If the profit generated for the organisation has been high, the fine is increased by a third.	The disqualification sanctions contained in Article 9, paragraph 2, subsections c), d) and e) are applied: • ban on contracting with the Public Administration

[20] This predicate offence is only relevant for the purposes of Leg. Decree 231/01 if it is committed with the aim of evading value added tax as part of mechanisms of international fraud involving the territory of at least one European Union Member State, which has caused or may cause total damage of ten million euros or more.

[21] This predicate offence is only relevant for the purposes of Leg. Decree 231/01 if it is committed with the aim of evading value added tax as part of mechanisms of international fraud involving the territory of at least one European Union Member State, which has caused or may cause total damage of ten million euros or more.

Offence	Fines	Disqualification sanctions
• False tax returns using other forms of deception (Article 3, Leg. Decree no. 74 of 10 March 2000) • Issue of invoices or other documents for non-existent transactions (Article 8, paragraph 1, Leg. Decree no. 74 of 10 March 2000)		except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted; • ban on advertising goods or services.
• False tax returns using invoices or other documents for non-existent transactions (Article 2, paragraph 2-*bis* Leg. Decree no. 74 of 10 March 2000) • Issue of invoices or other documents for non-existent transactions (Article 8, paragraph 2-*bis*, Leg. Decree no. 74 of 10 March 2000) • Concealment or destruction of accounting documents (Article 10, Leg. Decree no. 74 of 10 March 2000) • Tax evasion through fraud (Article 11, Leg. Decree no. 74 of 10 March 2000) • Failure to submit a tax return (Article 5, Leg. Decree no. 74, 10 March 2000) • Unlawful compensation of taxes (Article 10 quater Leg. Decree no. 74, 10 March 2000)	Up to 400 quotas If the profit generated for the organisation has been high, the fine is increased by a third.	The disqualification sanctions contained in Article 9, paragraph 2, subsections c), d) and e) are applied: • ban on contracting with the Public Administration except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted; • ban on advertising goods or services.
• Untruthful tax returns (Article 4, Leg. Decree no. 74 10 March 2000)	Up to 300 quotas. If the profit obtained by the organisation is significant, the fine is increased by one-third.	The disqualification sanctions contained in Article 9, paragraph 2, subsections c), d) and e) are applied: • ban on contracting with the Public Administration except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted;

Offence	Fines	Disqualification sanctions
		• ban on advertising goods or services.

A.7.22. Article 25-*sexiesdecies* - Smuggling offences

(Article 78, Annex 1 to Legislative Decree no. 141/2024) Smuggling through undeclared goods

"1. A fine amounting to 100 to 200 percent of the customs duties due shall be paid by anyone who, by failing to make the customs declaration:

a) introduces, circulates in the customs area or otherwise removes from customs surveillance, in any way and for any reason non-EU goods;

b) takes EU goods out of the customs area for any reason.

2. The fine specified in paragraph 1 applies to anyone who possesses non-EU goods when the circumstances specified in Article 19, paragraph 2, occur".

(Article 79, Annex 1 to Legislative Decree no. 141/2024) Smuggling by false declaration

"1. Anyone who declares the quality, quantity, origin and value of the goods and any other item required to apply the tariff and pay duty that does not correspond to what has been ascertained shall be fined from 100 percent to 200 percent of the customs duty due or of the duty improperly received or improperly claimed back".

Article 80, Annex 1 to Legislative Decree no. 141/2024. Smuggling by moving goods by sea, air and over border lakes

"1. A fine that is 100 to 200 percent of the customs duties due shall be imposed on the aircraft commander or the master of a vessel who:

a) unloads, loads or transfers non-EU goods on Italian territory and fails to report them to the nearest office of the Agency;

b) at the moment of departure has no non-EU goods aboard or for export with reimbursement of customs duty that should be on board according to the manifest, the summary declaration or the other customs documents;

c) transports non-EU goods on Italian territory without a manifest, the summary declaration and any other prescribed customs documents.

2. The punishment specified in paragraph 1 is also imposed on:

a) a master of a vessel who, in infringement of the prohibition specified in Article 60, whilst transporting non-EU goods, approaches the Italian shore or drops anchor, heaves to or makes contact with Italian territory in order to facilitate the unloading or loading of the goods;

b) an aircraft commander who, whilst transporting non-EU goods lands outside an airport with customs controls and fails to report the landing by the next working day to the authorities indicated in Article 65. In such cases not only the load but also the aircraft are deemed to have been smuggled into the customs territory".

(Article 81, Annex 1 to Legislative Decree no. 141/2024) Smuggling through improper use of imported goods with total or partial reduction of duty

"1. Anyone who assigns a purpose or use entirely or partially to non-EU goods that are imported duty-free or with a reduction of duty that is different from the purpose or use for which the duty exemption or reduction was granted shall be fined from 100 percent to 200 percent of the customs duty due".

(Article 82, Annex 1 to Legislative Decree no. 141/2024) Smuggling in the export of goods eligible for refund of customs duty

"1. Anyone who uses fraudulent means in order to obtain improper reimbursement of duty on imported raw materials used in the manufacture of goods that are exported shall be fined from 100 percent to 200 percent of the duty that the party has improperly received or has attempted to have reimbursed".

(Article 83, Annex 1 to Legislative Decree no. 141/2024) Smuggling through temporary export and specific use and processing procedures

"1. Anyone who, in temporary export operations and in specific use and processing procedures, subjects the goods to artificial manipulation or uses other fraudulent means in order to avoid paying the duty on goods that would be due, shall be punished by a fine from 100 percent to 200 percent of the customs duty due".

(Article 84, Annex 1 to Legislative Decree no. 141/2024) Smuggling manufactured tobacco

"1. "Anyone who brings into the country, sells, circulates, purchases or possesses within the country, a quantity of contraband manufactured tobacco above 15 conventional kilograms, as defined by Article 39-quinquies of the consolidated law specified in Legislative Decree no. 504 of 26 October 1995, shall be subject to two to five years' imprisonment.

2. When the acts specified in paragraph 1 relate to an amount of manufactured tobacco up to 15 conventional kilograms and if the aggravating circumstances specified in Article 85 do not exist, they shall be punished by an administrative fine of €5 for each conventional gramme of product, but in all cases the fine shall be no less than €5,000.00.

3. If the amounts of contraband manufactured tobacco:

a) do not exceed 200 conventional grammes, the administrative fine is in all cases €500;

b) are above 200 conventional grammes and up to 400 conventional grammes, the administrative fine is €1,000.00.

(Article 85, Annex 1 to Legislative Decree no. 141/2024) Circumstances aggravating the offence of smuggling manufactured tobacco

"1. If the acts specified in Article 84 are committed using vehicles belonging to persons who are not parties to the offence, the penalty is increased.

2. In the cases specified in Article 84, a fine of €25 is imposed for each conventional gramme of product and a custodial sentence of three to seven years is imposed when:

a) in the commission of the offence or in the conduct aimed at securing the price, the product, the profit or the impunity of the offence, the offender uses weapons or is found to have possessed them during the commission of the offence;

b) in the commission of the offence or immediately after, the offender is surprised together with two or more persons in such conditions as to obstruct the police;

c) the act is connected to another offence against public trust or against the public administration;

d) in the commission of the offence, the offender has used means of transport that, with respect to the approved characteristics, present alterations or modifications suitable for obstructing the intervention of the police or for causing danger to public safety;

e) in the commission of the offence, the offender has used partnerships or corporations or has availed himself of financial resources in any way constituted in States that have not ratified the Convention on Laundering, Search, Seizure and Confiscation of the Proceeds from Crime, made in Strasbourg on 8 November 1990, ratified and enforced pursuant to Law no. 328 of 9 August 1993, and which in any case have not stipulated and ratified conventions on judicial assistance with Italy concerning the offence of smuggling".

(Article 86, Annex 1 to Legislative Decree no. 141/2024) Criminal conspiracy to engage in smuggling processed tobacco

"1. When three or more people conspire to commit several offences of those specified in Article 84 or Article 40-bis of the consolidated legislative provisions regarding taxes on production and consumption and the relative penal and administrative sanctions specified in Legislative Decree no. 504 of 26 October 1995, also with reference to Articles 62-quater, 62-quater.1, 62-quater.2 and 62-quinquies specified in the aforesaid consolidated act, those who promote, form, direct organise or fund the criminal conspiracy shall be subject for this fact alone to three to eight years' imprisonment.

2. Anyone involved in the criminal conspiracy shall be subject to one to six years' imprisonment.

3. The punishment is increased if the conspiracy has ten or more members.

4. If the criminal conspiracy is armed or the circumstances exist specified in Article 85, paragraph 2, points d) or e) or in Article 40-ter, paragraph 2, points d) or e) of the aforesaid consolidated act, specified in Legislative Decree no. 504 of 1995, also with reference to the products specified in Articles 62-quater, 62-quater.1, 62-quater.2 and 62-quinquies of the consolidated act, a custodial sentence of five to fifteen years shall be imposed in the cases specified in paragraph 1 and from four to ten years in the cases specified in paragraph 2".

(Article 87, Annex 1 to Legislative Decree no. 141/2024) Attempted offence treated as consummated offence

"1. For the purposes of the penalty, for all the offences falling under this Chapter, the attempted offence is treated as equivalent to the consummated offence".

(Article 88, Annex 1 to Legislative Decree no. 141/2024) Circumstances aggravating the offence of smuggling

"1. The offences specified in Articles 78 to 83 are subject to a fine that is increased by up to half if the offender uses vehicles belonging to a party who is not a party to the offence to commit the smuggling offence.

2. For the offences specified in paragraph 1, a custodial sentence of three to five years is imposed in addition to the fine:

a) when, during the commission of the offence or immediately after, the offender is surprised armed in the monitored area;

b) when, during the commission of the offence or immediately afterwards, in the monitored area, three or more smugglers are surprised together and in such a condition to constitute an obstacle to the police forces;

c) when the act is connected to another offence against public trust or against the public administration;

d) when the offender is part of a criminal conspiracy to commit smuggling offences and the offence committed is one of those for which the criminal conspiracy was set up;

e) when the amount of at least one of the customs duties due is above €100,000.00.

3. For the offences specified in paragraph 1, in addition to the fine, a custodial sentence of up to three years is imposed when the amount of at least one of the customs duties due, considered separately, is greater than €50,000.00 and not above €100,000.00".

(Article 40, Legislative Decree no. 540/1995) Concealing from assessment or payment of excise duty on energy products

"1. A custodial sentence of between six months and three years and a fine from twice to ten times the evaded tax, in all cases not less than €7,746.00, is imposed on anyone who:

a) secretly produces or refines energy products;

b) conceals by any means energy products, including natural gas, from investigation or payment of the excise duty;

c) uses tax-free products or products with reduced tax rates for purposes subject to tax or a higher tax rate;

d) performs unauthorised mixing from which products are obtained that are subject to excise duty above that paid on the single components;

e) regenerates denatured products to make it easier to use them and hide them in uses subject to higher tax;

f) holds denatured energy products in conditions other than those prescribed for eligibility for tax reductions;

g) holds or uses products obtained from clandestine production or unauthorised mixtures.

2. For the infringements specified in letters a) and d) of paragraph 1, the fine takes into account not only the products that have been finished overall but also those that could have been obtained from the raw materials being or waiting to be processed or which exist in the factory or on the premises on which the infringement was committed; and for the infringements of letter e), in addition to the products being regenerated or which have been regenerated overall, including those that have been disposed of, also the denatured products found in the place in which the infringement was committed.

3. An attempt to commit the offence is subject to the same sentence as the committed offence. The production of products subject to excise duty ((by operations performed without any justified reason)) at different times from those declared in the work communication, if envisaged, is deemed to be an attempt to conceal the product from investigation. Circulating the products specified in Article 7-bis without good cause, without prior issuing of the product's excise duty code specified in Article 7-bis or circulating the product on the basis of data that according to paragraph 3 of Article 7-bis are untrue or circulating the product without the excise duty code being validated by the Agency Department because the products have not been submitted to the Agency Department is also deemed to be an attempt to conceal the product from investigation.

4. If the amount of energy products exceeds ((10,000 kilograms)) a custodial sentence of between one and five years is imposed, in addition to the fine.

5. If the amount of energy products, apart from natural gas, hidden from investigation or payment of the excise duty is less than 1,000 kilograms, an administrative fine that is twice to ten times the amount of evaded tax shall be imposed.

6. If the amount of natural gas, hidden from investigation or payment of the excise duty is less than 10,000 cubic metres, an administrative fine shall be imposed, the amount of which shall vary from twice to ten times the size of the evaded tax and in all cases the fine shall not be below €5,000.00."

(Article 40-bis, Legislative Decree no. 540/1995) Concealing from investigation or payment of excise duty on manufactured tobacco

"1. Apart from the cases specified in Article 84 of the Italian provisions complementing the Union Custom Code specified in the legislative decree issued pursuant to Articles 11 and 20, paragraphs 2 and 3, of law no. 111 of 9 August 2023, anyone who conceals by any manner or means from investigation or payment of excise duty the manufactured tobacco specified in Title I, Heading III.2 of this consolidated law shall be subject to two to five years' imprisonment.

2. An attempt to commit the offence is subject to the same sentence as the committed offence.

3. When the conduct specified in paragraph 1 relates to an amount of manufactured tobacco up to 15 conventional kilograms and if the aggravating circumstances specified in Article 40-ter do not exist, it shall be punished by an administrative fine of €5 for each conventional gramme of product, as defined by Article 39-quinquies. The administrative fine, without prejudice to the provisions of paragraph 4, cannot be less than €5,000.00.

4. If the amount of manufactured tobacco hidden from investigation or payment of excise duty is:

a) not above 200 conventional grammes, the administrative fine is €500.00;

b) above 200 conventional grammes and up to 400 conventional grammes, the administrative fine is €1,000,00.

5. If the quantity of manufactured tobacco concealed by any manner and means from the investigation or payment of the excise duty is not ascertained an administrative fine of at least €3,000.00 and at most €30,000.00 will be imposed, taking account of the type of conduct and the gravity of the act".

(Article 40-quinquies, Legislative Decree no. 540/1995) Unauthorised sale of tobacco or purchase by persons not authorised to sell it.

"1. Anyone who, without the authorisation of the Customs Agency and the monopolies, sells or puts up for sale manufactured tobacco shall pay an administrative fine from €5,000.00 to €10,000.00. The penalty is reduced by from a third to a half if the amount of manufactured tobacco does not exceed 250 grams.

2. Anyone who purchases manufactured tobacco from a party who is not authorised to sell shall be subject to an administrative fine from €5,000.00 to €10,000.00. The penalty is reduced by from a third to a half if the amount of manufactured tobacco does not exceed 500 grams.

3. When the conduct specified in paragraphs 1 and 2 relates to an amount of manufactured tobacco respectively above 5 kilograms or above 10 kilograms, a one-year custodial sentence and a fine from €25.00 to €64.00 are imposed".

(Article 41, Legislative Decree no. 540/1995) Clandestine production of alcohol and alcoholic beverages

"1. A custodial sentence of between six months and three years and a fine that is twice to ten times the evaded tax, in all cases not less than ((€7,746.00)), shall be imposed on anyone who secretly produces alcohol or alcoholic beverages. The fine is calculated not only on the basis of the products that have been finished but also on the basis of the products that could have been obtained from the raw materials being processed or waiting to be processed or which exist in the factory or on the premises in which the infringement took place.

2. Clandestine production is defined as production carried out on premises or with apparatuses that have not been previously reported or tested, or which are so built or altered that the product can be hidden from investigation. The parts of the equipment that are significant for the purposes of the test of clandestine production of alcohol are the distillery boiler, the receptacle for collecting the fusel oils (phlegm), the wine heater, the dephlegmator and the coolant.

3. Clandestine production is also proven by the mere presence on the same premises or adjoining premises of some of the raw materials required to prepare the products or apparatuses necessary for this preparation

or part of the apparatuses before the factory or apparatuses have been reported to and tested by the (Department of the Customs Agency responsible for geographical area)).

4. If only the apparatuses or part of the apparatuses have not been reported or tested but the raw materials or products are not also present, an administrative fine is imposed ((from €258.00 to €1,549.00)).

5. Anyone who builds, sells or in any way uses a distillation apparatus or part thereof without reporting it beforehand shall be subject to the penalty specified in paragraph 4".

(Article 42, Legislative Decree no. 540/1995) Conspiracy for the clandestine production of alcohol and alcoholic beverages

1. When three or more persons conspire to manufacture alcohol or alcoholic beverages in a clandestine manner, each of them shall be subject to from three to one year's imprisonment for the sole offence of conspiracy.

(Article 43, Legislative Decree no. 540/1995) Concealing from investigation and payment of the excise duty on alcohol and on alcoholic beverages

"1. A custodial sentence of between six months and three years and a fine from twice to ten times the evaded tax, in all cases not less than €7,746.00, is imposed on anyone who:

a) by any means conceals alcohol or alcoholic beverages from investigation or payment of excise duty;

b) holds denatured alcohol in conditions other than those prescribed or uses it for purposes other than those for which exemption was granted.

2. An attempt to commit the offence is subject to the same sentence as the committed offence. The production of alcoholic products subject to excise duty ((by operations performed without any justified reason)) at different times from those declared in the work communication, if envisaged, is deemed to be an attempt to conceal the product from investigation.

3. The operator of the factory or deposit in which the infringement specified in paragraph 1 point b) was committed is deprived of the granted exemption for two years.

4. Apart from the cases covered by paragraph 1, point b), anyone who holds alcohol and alcoholic products in other conditions than those prescribed is subject to a fine that is from twice to ten times the size of the evaded tax, in all cases no less than €5,000.00 and no more than €50,000.00".

(Article 46, Legislative Decree no. 540/1995) Altering devices, prints and markings

"1. Anyone shall be subject to between one to five years' imprisonment if, in order to conceal the product from investigation:

a) counterfeits, alters, removes, damages or puts out of commission gauges, seals, duty stamps, punches, test marks or other devices, prints or markings prescribed by the financial administration or placed by the Guardia di Finanza (Italian Financial Police);

b) uses seals, duty stamps, punches, test marks or other prints or markings prescribed by the financial administration or placed by the Guardia di Finanza that are counterfeit or altered or unauthorised.

2. Anyone who possesses without authorisation devices, seals, duty stamps or punches that are identical to those used by the financial administration or by the Guardia di Finanza, shall, even if they are counterfeit, be subject to from one to six months' imprisonment. A custodial sentence of a month to a year is imposed if the offence is committed by a manufacturer.

3. The manufacturer who, without committing the offences specified in paragraphs 1 and 2, has facilitated the commission of such offences by failing to exercise the necessary caution in the safekeeping of the gauges and the other devices shall be subject to an administrative fine ((from €258.00 to €1,549.00)).

4. In the cases specified in paragraphs 1 and 2, where the act has resulted in tax evasion, the penalties specified in Articles 40 and 43 may be applied".

(Article 47, Legislative Decree no. 540/1995) Shortfalls and excesses in storage and circulation of products subject to excise duty

"1. An administrative fine is imposed that is twice or three times the relative excise duty if shortfalls are detected in an inspection of a facility for products subject to excise duty if the shortfall is more than the 2 percent decrease permitted. In the case of denatured products, if the shortfall is more than one percent above the permitted decrease, the business owner shall be punished with an administrative fine from €5,000.00 to €10,000.00 regardless of payment of the higher rate of excise duty on the product. If the shortfall is more than 10 percent above the permitted decrease, the penalties for attempting to evade excise duty on the product are imposed.

2. For excess products in a facility for products subject to excise duty and for excess denatured products that do not fall within the limits of the permitted tolerances, or which are not justified by the prescribed documentation, the penalties are imposed that are set for concealing products from investigation or payment of excise duty unless proof is provided of the legitimate origin of the products and of payment of any tax due.

3. For shortfalls of transported products subject to excise duty that are ascertained upon arrival at a facility for products subject to excise duty, an administrative fine is imposed varying from a tenth to the entire amount of the tax on the missing quantity beyond the aforesaid permitted decrease unless the financial administration has good grounds to deem that the circulation of the products specified in this paragraph was fraudulent or improper, in which case the aforesaid penalty is imposed for the tax liability for the entire missing amount. If the shortfall is more than 10 percent above the permitted decrease, the penalties for attempting to evade excise duty on the product are imposed. Total excesses are recorded.

4. The fines specified in paragraphs 1 and 3 are not imposed if proof is supplied that the missing product was permanently lost or destroyed.

5. For differences in the quality or quantity of products subject to excise duty intended for export and those listed in the declaration submitted to obtain the excise duty credit or reimbursement, the administrative fine is imposed that is specified by paragraphs 1 and 2 of Article 96 of the Italian provisions complementing the Union Custom Code specified in the legislative decree issued pursuant to Articles 11 and 20¸ paragraphs 2 and 3, of law no. 111 of 9 August 2023, calculated on the unduly reimbursed sum or sum for which reimbursement was unduly claimed.

5-bis. The provisions of this Article do not apply to manufactured tobacco".

(Article 49, Legislative Decree no. 540/1995) Circulation irregularities

"1. Products subject to excise duty shall be deemed to be of illicit origin even if intended for uses that are not subject to excise duty or subject to reduced rates of excise duty, apart from manufactured tobacco, wine and fermented beverages other than wine and beer, if the products subject to excise duty are transported without the specific excise duty documentation, or transported with a false or altered document or document that does not allow the parties to be identified who are concerned by the transport operation, the goods or the actually transported amount. In such cases, the penalties set for concealing the product from investigation or payment of the excise duty shall be imposed on the haulier and consignor.

2. In the cases specified in paragraph 1, if proof of the legitimate origin of the products and proof of payment of the tax is provided, an administrative fine from €516.00 to €3,098.00 is imposed, except for decreases of products held under bond, which are subject to the penalties specified in this consolidated law.

3. The provisions of paragraphs 1 and 2 do not apply if the transported products differ quantitatively from the data found in the computerised system or from the documents that accompany the products by no more than one percent in excess of current customs rules or by no more than 2 percent below the permitted decrease under current customs rules.

4. If the prescribed circulation documentation is incorrect or differs from the prescriptions of paragraph 1, the administrative fine specified in paragraph 2 shall be imposed on the consignor. This penalty is imposed on the haulier who does not comply with the prescribed formalities.

5. The administrative fines specified in paragraphs 2 and 4 are also imposed for the infringements specified in the paragraphs dealing with the transfers of the products specified in Article 21, paragraph 3. Unless proof is provided that the product was intended for other uses than those subject to tax, the offence specified in

paragraph 1 shall be deemed to have been committed; the evaded tax is calculated on the basis of the tax bracket indicated in Article 21, paragraph 2.

6. If it is ascertained that the documents specified in Article 1.1 of Presidential Decree no. 627 of 6 October 1978 have been used as the specific documents accompanying the products subject to excise duty, the penalties specified in this Article shall be applied instead of the penalties specified in the decree.

7. The penalties prescribed by current regulations for irregularities in the documentation prescribed for the circulation of wine or fermented beverages other than wine and beer are imposed even if these documents are specific to the products subject to excise duty".

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The table below summarises the sanctions to which the organisation is liable with regard to the offences covered by Article 25-*sexiesdecies* of the Decree, in the event that their commission by members of its senior management and/or their subordinates results in an interest or advantage for the organisation.

Offence	Fines	Disqualification sanctions
• Smuggling offences (Articles. 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88 of Annex 1 to Leg. Decree no. 141/2024)	▪ up to two hundred quotas. ▪ up to four hundred quotas if the taxes or duties exceed €100,000.00	• ban on contracting with the public administration; • disqualification from benefits, loans, grants or subsidies and the revocation of any already granted; • ban on advertising goods and services • disqualification from exercising the activity and suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence if the taxes or duties exceed €100,000.00
• Offences relating to taxes on production and consumption (Articles 40, 40-bis, 40-*quinquies*, 41, 42, 43, 45, 46, 47, 49, Legislative Decree no. 504/1995)	▪ up to two hundred quotas. ▪ up to four hundred quotas if the taxes or duties exceed €100,000.00	• ban on contracting with the public administration; • disqualification from benefits, loans, grants or subsidies and the revocation of any already granted; • ban on advertising goods and services • disqualification from exercising the activity and suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence if the taxes or duties exceed €100,000.00

A.7.23. Article 25-*septiesdecies* – Offences against the cultural heritage

Theft of cultural assets (Article 518-bis of the Italian Criminal Code)

"Anyone who takes possession of a movable cultural asset belonging to others by stealing it from its holder for purposes of gain for themself or others, or who takes possession of cultural assets belonging to the State discovered underground or on the seabed, shall be punished by imprisonment for from two to six years and a fine of from €927.00 to €1,500.00.

The punishment is imprisonment for from four to ten years and a fine of from €927.00 to €2,000.00 if one or more of the aggravating circumstances envisaged by the first paragraph of Article 625 apply, or if the theft of cultural assets belonging to the State, discovered underground or on the seabed, is committed by a person who has been awarded legal permission to search for them".

Misappropriation of cultural assets (Article 518-ter of the Italian Criminal Code)

"Anyone who, for the purpose of unlawful gain for themself or others, misappropriates of a cultural asset belonging to someone else which is in their possession for any reason shall be punished by imprisonment for a period of between one and four years and a fine of from €516.00 to €1,500.00.

The penalty is increased when the offence is committed with regard to items held on deposit due to force of circumstances".

Receiving stolen cultural assets (Article 518-quater of the Italian Criminal Code)

"Except in the case of complicity in the crime, anyone acquiring, receiving or concealing cultural assets derived from any offence, or involved in the acquisition, receipt or concealment of the same, in order to obtain gain for themself or others, shall be punished by imprisonment for from four to ten years and a fine from €1,032.00 to €15,000.00.

The punishment is increased if the offence relates to cultural assets deriving from aggravated robbery pursuant to Article 628, paragraph 3 and aggravated extortion pursuant to Article 629, paragraph 2.

The provisions of this Article are applied even if the person who committed the offence from which the cultural assets originated lacks criminal capacity or is not punishable, or if there are procedural reasons preventing the prosecution of that crime".

Forgery of private agreements relating to cultural assets (Article 518-octies of the Italian Criminal Code)

"Anyone who forges the whole or part of a private agreement, or modifies, destroys, suppresses or conceals a true private agreement relating to movable cultural assets in order to make their provenance appear lawful, shall be punished by imprisonment for from one to four years.
Anyone who makes use of a private agreement as per the first paragraph, without having helped to write or forge it, shall be punished by imprisonment for from eight months to two years and eight months."

Offence with regard to the disposal of cultural assets (Article 518-novies of the Italian Criminal Code)

"Punishment comprising imprisonment for from six months to two years and a fine of between €2,000.00 and €80,000.00 will be enforced on:

1) anyone who disposes of cultural assets or places them on the market without the necessary authorisation;

2) anyone who is obliged to report the transfer of ownership or possession of cultural assets and who fails to do so within the permitted thirty day term;

3) anyone who disposes of a cultural asset subject to a right of pre-emption who hands over the item before the expiry of the term of sixty days after the date of receipt of the notification of transfer."

Unlawful importation of cultural assets (Article 518-decies of the Italian Criminal Code)

"Anyone, except in cases of complicity in the offences envisaged by Articles 518-quater, 518-quinquies, 518-sexies and 518-septies, who imports cultural assets obtained by criminal means or further to digs undertaken without authorisation when required by the legislation of the State in which the find was made, or exported from another State in breach of the legislation which protects the cultural heritage of the said State, shall be punished by imprisonment for from two to six years and a fine of from €258.00 to €5,165.00."

Unlawful shipment abroad or exportation of cultural assets (Article 518-undecies of the Italian Criminal Code)

"Anyone who transfers abroad cultural assets, items of artistic, historic, archaeological, ethno-anthropological, bibliographical, documentary or archival interest, or other items covered by specific protective measures under legislation on cultural assets, without a free circulation certificate or export licence, shall be punished by imprisonment for from two to eight years and a fine of up to €80,000.00.

The punishment envisaged in the first paragraph also applies to anyone who does not ensure that cultural assets, items of artistic, historic, archaeological, ethno-anthropological, bibliographical, documentary or archival interest, or other items covered by specific protective measures under legislation on cultural assets, for which temporary shipment abroad or exportation has been authorised, return to Italy on expiry of the permitted term, and to anyone who issues false declarations in order to prove to the competent exportation office that items of cultural interest do not legally require authorisation in order to leave the national territory".

Destruction, dispersal, damaging, disfigurement, vandalising or unlawful use of cultural or landscape assets (Article 518-duodecies, Italian Criminal Code)

"Anyone who destroys, disperses, damages or renders totally or partially unusable, where applicable, or not accessible, cultural or landscape assets belonging to themself or others shall be punished by imprisonment for from two to five years and a fine of from €2,500.00 to €15,000.00.

Anyone who, except in the cases covered by the first paragraph, disfigures or vandalises cultural or landscape assets belonging to themself or others, or uses cultural assets for a purpose incompatible with their historic or artistic character, or which is detrimental for their conservation or integrity, shall be punished by imprisonment for from six months to three years and a fine of from €1,500.00 to €10,000.00.

Conditional suspension of the sentence is subject to the restoration of the places concerned to their previous state or the elimination of the harmful or dangerous consequences of the offence, or to the performance of community service for a specified period not exceeding the duration of the suspended sentence, by the procedures specified by the judge in the sentencing judgement".

Counterfeiting of artworks (Article 518-quaterdecies of the Italian Criminal Code)

"Punishment comprising imprisonment for from one to five years and a fine of from €3,000.00 to €10,000.00 will be enforced on:

1) anyone who counterfeits, forges or copies a painting, sculpture or print, an antique or an item of historic or archaeological interest;

2) anyone who, even if not an accomplice to the counterfeiting, forging or copying, offers for sale, possesses for the purpose of sale, brings into the country for that purpose or in any way places in circulation, as

authentic, counterfeit, forged or copied paintings, sculptures or prints, antiques or objects of historic or archaeological interest;

3) anyone who, being aware that they are fake, authenticates counterfeit, forged or copied objects as per points 1) and 2);

4) anyone who, being aware that they are fake, authenticates or helps to authenticate counterfeit, forged or copied objects as per points 1) and 2) through any other declarations, expert opinions, publications, the application of stamps or labels or by any other means.

The counterfeit, forged or copied works or objects referred to in the first paragraph are always confiscated, unless they are the property of people not implicated in the offence. The sale of the confiscated items in auctions of items constituting the body of the offence is prohibited without time limits".

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The table below summarises the sanctions to which the organisation is liable with regard to the offences covered by Article 25-*septiesdecies* of the Decree, in the event that their commission by members of its senior management and/or their subordinates results in an interest or advantage for the organisation.

Offence	Fines	Disqualification sanctions
• Offences with regard to the disposal of cultural assets (Article 518-novies of the Italian Criminal Code)	From 100 to 400 quotas.	For a period not exceeding two years, all the disqualification sanctions envisaged by Article 9, paragraph 2 of the Decree: • debarment from business; • suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • ban on contracting with the Public Administration except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted; • ban on advertising goods or services.
• Misappropriation of cultural assets (Article 518-ter of the Italian Criminal Code) • Unlawful importation of cultural assets (Article 518-decies of the Italian Criminal Code) • Unlawful shipment abroad or exportation of cultural	From 200 to 500 units.	• For a period not exceeding two years, all the disqualification sanctions envisaged by Article 9, paragraph 2 of the Decree: • debarment from business; • suspension or revocation of authorisations, licences or concessions instrumental to

Offence	Fines	Disqualification sanctions
assets (Article 518-undecies of the Italian Criminal Code)		the commission of the offence; • ban on contracting with the Public Administration except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted; • ban on advertising goods or services.
• Destruction, dispersal, damaging, disfigurement, vandalising or unlawful use of cultural or landscape assets (Article 518-duodecies of the Italian Criminal Code) • Counterfeiting of artworks (Article 518-quaterdecies of the Italian Criminal Code)	From 300 to 700 quotas.	• For a period not exceeding two years, all the disqualification sanctions envisaged by Article 9, paragraph 2 of the Decree: • debarment from business; • suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; • ban on contracting with the Public Administration except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted; • ban on advertising goods or services.
• Theft of cultural assets (Article 518-bis of the Italian Criminal Code) • Receiving stolen cultural assets (Article 518-quater of the Italian Criminal Code) • Forgery of private agreements relating to	From 400 to 900 quotas	• For a period not exceeding two years, all the disqualification sanctions envisaged by Article 9, paragraph 2 of the Decree: • debarment from business; • suspension or revocation of authorisations, licences or

Offence	Fines	Disqualification sanctions
cultural assets (Article 518-octies Italian Criminal Code)		concessions instrumental to the commission of the offence; • ban on contracting with the Public Administration except in order to obtain public services; • disqualification from benefits, loans, grants or subsidies and the possible revocation of any already granted; • ban on advertising goods or services.

A.7.24. Article 25-*duodevicies* - Laundering of cultural assets and devastation and plundering of cultural and landscape assets

Laundering of cultural assets (Article 518-sexies of the Italian Criminal Code)

"Except in the case of complicity in the crime, anyone who substitutes or transfers cultural assets which are the proceeds of an intentional indictable offence, or who carries out other operations in relation to these items in such a way as to conceal their criminal origins, shall be punished by imprisonment for from five to fourteen years and a fine of from €6,000.00 to €30,000.00.

The punishment is reduced if the cultural assets originate from an indictable offence punishable by a maximum term of less than five years' imprisonment.

The provisions of this Article are applied even if the person who committed the offence from which the cultural assets originated lacks criminal capacity or is not punishable, or if there are procedural reasons preventing the prosecution of this crime".

Devastation and plundering of cultural and landscape assets (Article 518-terdecies of Italian Criminal Code)

"Anyone who, outside the cases covered by Article 285, devastates or plunders cultural or landscape assets or cultural institutions and locations shall be punished by imprisonment for from ten to sixteen years".

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The table below summarises the sanctions to which the organisation is liable with regard to the offences covered by Article 25-*duodevicies* of the Decree, in the event that their commission by members of its senior management and/or their subordinates results in an interest or advantage for the organisation.

Offence	Fines	Disqualification sanctions
• Laundering of cultural assets (Article 518-sexies of the Italian Criminal Code) • Devastation and plundering of cultural and landscape assets (Article 518-terdecies of Italian Criminal Code)	From 500 to 1000 quotas.	• If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the commission of these crimes, permanent debarment from business as per Article 16, paragraph 3 of the Decree shall be applied.

Article 34 of Legislative Decree no. 129 of 5 September 2024 "Corporate liability"

1. The organisation is subject to an administrative fine from €30,000 up to €15 million or, if greater, up to 15 percent of total annual turnover if the prohibition specified in Articles 89, 90 and 91 of regulation (EU) 2023/1114 has been infringed, in the interests or to the advantage of the organisation:

a) by persons with the status of representatives, directors or managers of the organisation or one of its financially and functionally independent organisational units, and persons exercising even the de facto management and control of the organisation;

b) by persons under the direction or supervision of one of the parties referred to in point a).

2. Paragraphs 3 and 4 of Article 32 shall apply.

3. The organisation is not responsible if it proves that the persons referred to in paragraph 1 acted solely in their own interest or that of third parties.

4. With regard to the offences referred to in paragraph 1, the provisions of Articles 6, 7, 8 and 12 of Legislative Decree no. 231 of 8 June 2001 shall apply to the extent that they are compatible. After consulting Consob, the Ministry of Justice issues the observations envisaged by Article 6 of Legislative Decree no. 231 of 8 June 2001 with regard to the offences covered by this section.

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Article 89, Reg. (EU) 2023/1114, Prohibition of insider dealing

1. For the purposes of this Regulation, insider dealing shall be deemed to arise where a person possesses inside information and uses that information by acquiring or disposing of, for its own account or for the account of a third party, directly or indirectly, crypto-assets to which that information relates. The use of inside information by cancelling or amending an order concerning a crypto-asset to which the information relates where the order was placed before the person concerned possessed the inside information, shall also be considered to be insider dealing. The use of inside information shall also comprise submitting, modifying or withdrawing a bid by a person for its own account or for the account of a third party.

2. No person shall engage or attempt to engage in insider dealing or use inside information about crypto-assets to acquire, or dispose of, those crypto-assets, directly or indirectly, whether for that person's own

account or for the account of a third party. No person shall recommend that another person engage in insider dealing or induce another person to engage in insider dealing.

3. No person in the possession of inside information about crypto-assets shall, based on that inside information, recommend or induce another person:

(a) to acquire or dispose of those crypto-assets; or

(b) to cancel or amend an order concerning those crypto-assets.

4. The use of a recommendation or inducement as referred to in paragraph 3 amounts to insider dealing within the meaning of this Article where the person using that recommendation or inducement knows or ought to know that it is based on inside information.

5. This Article applies to any person who possesses inside information as a result of:

(a) being a member of the administrative, management or supervisory bodies of the issuer, the offeror, or the person seeking admission to trading;

(b) having a holding in the capital of the issuer, the offeror, or the person seeking admission to trading;

(c) having access to the information through the exercise of an employment, profession or duties or in relation to its role in the distributed ledger technology or similar technology; or

(d) being involved in criminal activities.

This Article also applies to any person who possesses inside information under circumstances other than those referred to in the first subparagraph where that person knows or ought to know that it is inside information.

6. Where the person as referred to in paragraph 1 is a legal person, this Article shall apply, in accordance with national law, to the natural persons who participate in the decision to carry out the acquisition, disposal, cancellation or amendment of an order for the account of the legal person concerned.

Article 90, Reg. (EU) 2023/1114,, Prohibition of unlawful disclosure of inside information

1. No person in possession of inside information shall unlawfully disclose inside information to any other person, except where such disclosure is made in the normal exercise of an employment, a profession or duties.

2. The onward disclosure of recommendations or inducements referred to in Article 89(4) amounts to unlawful disclosure of inside information where the person disclosing the recommendation or inducement knows or ought to know that it was based on inside information.

Article 91, Reg. (EU) 2023/1114, Prohibition of market manipulation

1. No person shall engage in or attempt to engage in market manipulation.

2. For the purposes of this Regulation, market manipulation shall comprise any of the following activities:

a) unless carried out for legitimate reasons, entering into a transaction, placing an order to trade or engaging in any other behaviour which:

(i) gives, or is likely to give, false or misleading signals as to the supply of, demand for, or price of, a crypto-asset;

(ii) secures, or is likely to secure, the price of one or several crypto-assets at an abnormal or artificial level;

b) entering into a transaction, placing an order to trade or any other activity or behaviour which affects or is likely to affect the price of one or several crypto-assets, while employing a fictitious device or any other form of deception or contrivance;

c) disseminating information through the media, including the internet, or by any other means, which gives, or is likely to give, false or misleading signals as to the supply of, demand for, or price of one or several crypto-assets, or secures or is likely to secure, the price of one or several crypto-assets, at an abnormal or artificial level, including the dissemination of rumours, where the person who engaged in the dissemination knew, or ought to have known, that the information was false or misleading.

3. The following behaviour shall, inter alia, be considered market manipulation:

a) securing a dominant position over the supply of, or demand for, a crypto-asset, which has, or is likely to have, the effect of fixing, directly or indirectly, purchase or sale prices or creates, or is likely to create, other unfair trading conditions;

b) the placing of orders to a trading platform for crypto-assets, including any cancellation or modification thereof, by any available means of trading, and which has one of the effects referred to in paragraph 2, point (a), by:

i) disrupting or delaying the functioning of the trading platform for crypto-assets or engaging into any activities that are likely to have that effect;

ii) making it more difficult for other persons to identify genuine orders on the trading platform for crypto-assets or engaging into any activities that are likely to have that effect, including by entering orders which result in the destabilisation of the normal functioning of the trading platform for crypto-assets;

iii) creating a false or misleading signal about the supply of, or demand for, or price of, a crypto-asset, in particular by entering orders to initiate or exacerbate a trend, or engaging into any activities that are likely to have that effect;

c) taking advantage of occasional or regular access to the traditional or electronic media by voicing an opinion about a crypto-asset, while having previously taken positions on that crypto-asset, and profiting subsequently from the impact of the opinions voiced on the price of that crypto-asset, without having simultaneously disclosed that conflict of interest to the public in a proper and effective way.

Annex B. Reference documents

ID	'Risk' areas	Applicable internal procedural rules
1	Negotiation and execution of contracts with the Public Administration	Procedure P111 - Management of sales and tenders; Procedure P110 - Procurement management; Instruction I255 - Registering initiatives and preparing offers; Regulation D314 - Commercial Strategy; Regulation D310 - Salcef Group Code of Ethics and Conduct; Regulation D301 - Salcef Group Integrated Policy; Procedure P144 - Managing Corruption Prevention System; Procedure P145 - Managing Whistleblowing Reports; Procedure P146 - Managing Gifts, Entertainment and Hospitality Expenses.
2	Performance of contracts with the Public Administration	Procedure P115 - Project Management; Regulation D373 - System of financial reporting controls pursuant to Law 262/05; Procedure P111 - Management of sales and tenders; Regulation D310 - Salcef Group Code of Ethics and Conduct; Regulation D301 - Salcef Group Integrated Policy; Procedure P144 - Managing Corruption Prevention System; Procedure P145 - Managing Whistleblowing Reports; Procedure P146 - Managing Gifts, Entertainment and Hospitality Expenses.
3	Management of public funds or subsidised loans	Procedure P120 - Human resources management; Regulation D310 - Salcef Group Code of Ethics and Conduct; Regulation D301 - Salcef Group Integrated Policy; Procedure P144 - Managing Corruption Prevention System; Procedure P145 - Managing Whistleblowing Reports.
4	Management of relations with the Public Administration and Supervisory Authorities	Procedure P132 - Managing relations with the Public Administration, Supervisory Authorities and private counterparties; Regulation D310 - Salcef Group Code of Ethics and Conduct; Regulation D301 - Salcef Group Integrated Policy; Procedure P144 - Managing Corruption Prevention System; Procedure P145 - Managing Whistleblowing Reports.
5	Management of relations with public and private certifying bodies	Regulation D310 - Salcef Group Code of Ethics and Conduct; Regulation D301 - Salcef Group Integrated Policy; Procedure P144 - Managing Corruption Prevention System; Procedure P145 - Managing Whistleblowing Reports;
6	Management of relations with financial and insurance institutions and operators, and rating agencies	Regulation D310 - Salcef Group Code of Ethics and Conduct Procedure P141 – Procedure for the internal management and external disclosure of inside information.

ID	'Risk' areas	Applicable internal procedural rules
7	Management of disputes and relations with the Judicial Authority	Procedure P158 - Litigation management; Procedure P120 - Human resources management; Regulation D310 - Salcef Group Code of Ethics and Conduct; Regulation D301 - Salcef Group Integrated Policy; Procedure P144 - Managing Corruption Prevention System; Procedure P145 - Managing Whistleblowing Reports;
8	Management of tax compliance	Regulation D373 - System of financial reporting controls pursuant to Law 262/05; Regulation D310 - Salcef Group Code of Ethics and Conduct; Procedure P169- Management of tax obligations; Procedure P156 - Corporate Planning and Control Activities.
9	Management of professional consultancy and service contracts	Procedure P110 - Procurement management; Instruction I213 - Supplier qualification and assessment; Regulation D310 - Salcef Group Code of Ethics and Conduct; Regulation D301 - Salcef Group Integrated Policy; Procedure P144 - Managing Corruption Prevention System; Procedure P145 - Managing Whistleblowing Reports.
10	Staff selection, hiring, employment, evaluation and remuneration	Procedure P120 - Human resources management; Instruction I245 - Selection of incoming staff; Regulation D310 - Salcef Group Code of Ethics and Conduct Regulation D301 - Salcef Group Integrated Policy; Procedure P144 - Managing Corruption Prevention System; Procedure P145 - Managing Whistleblowing Reports.
11	Personnel administration, management of business travel and expense reimbursement	Procedure P120 - Human resources management;; Regulation D373 - System of financial reporting controls pursuant to Law 262/05; Regulation D310 - Salcef Group Code of Ethics and Conduct Regulation D301 - Salcef Group Integrated Policy; Procedure P144 - Managing Corruption Prevention System Procedure P145 - Managing Whistleblowing Reports
12	Finance and Treasury Management	Regulation D373 - System of financial reporting controls pursuant to Law 262/05; Regulation D310 - Salcef Group Code of Ethics and Conduct; Procedure P156 - Corporate Planning and Control Activities.
13	Managing gifts, hospitality and entertainment expenses	Regulation D310 - Salcef Group Code of Ethics and Conduct Regulation D301 - Salcef Group Integrated Policy; Procedure P144 - Managing Corruption Prevention System; Procedure P145 - Managing Whistleblowing Reports; Procedure P146 - Managing Gifts, Entertainment and Hospitality Expenses.
14	Planning and Control	Regulation D373 - System of financial reporting controls pursuant to Law 262/05;

ID	'Risk' areas	Applicable internal procedural rules
		Regulation D310 - Salcef Group Code of Ethics and Conduct; Procedure P156 - Corporate Planning and Control Activities.
15	General accounting, financial statements and other corporate communications	Regulation D373 - System of financial reporting controls pursuant to Law 262/05; Instruction I247 - Requests for access to IT systems; Regulation D310 - Salcef Group Code of Ethics and Conduct; Procedure P139 - Managing transactions with related parties of Salcef Group S.p.A.; Procedure P141 – Procedure for the internal management and external disclosure of inside information. Procedure P142 - Procedure concerning Internal Dealing; Procedure P156 - Corporate Planning and Control Activities.
16	Procurement of goods, works and services	Instruction I213 - Supplier qualification and assessment ; Regulation D310 - Salcef Group Code of Ethics and Conduct; Procedure P110 - Procurement management; Regulation D343 - Regulations of Salcef Group Supplier Qualification System; Regulation D336 – Suppliers' Code of Conduct.
17	Management of transactions with Related Parties and intra-group relations	Regulation D373 - System of financial reporting controls pursuant to Law 262/05; Procedure P139 - Managing transactions with related parties of Salcef Group S.p.A..; Regulation D310 - Salcef Group Code of Ethics and Conduct;
18	Management of ordinary and extraordinary transactions	Regulation D310 - Salcef Group Code of Ethics and Conduct.
19	Management of corporate compliance	Regulation D310 - Salcef Group Code of Ethics and Conduct.
20	Negotiation and execution of contracts with private parties	Procedure P111 - Management of sales and tenders; Procedure P110 - Procurement management ; Instruction I255 - Registering initiatives and preparing offers Regulation D314 - Commercial Strategy; Regulation D310 - Salcef Group Code of Ethics and Conduct; Regulation D301 - Salcef Group Integrated Policy; Procedure P144 - Managing Corruption Prevention System; Procedure P145 - Managing Whistleblowing Reports; Procedure P146 - Managing Gifts, Entertainment and Hospitality Expenses.
21	Performance of contracts with private parties	Procedure P110 - Procurement management ; Instruction I211 - Writing and managing work schedules; Regulation D373 - System of financial reporting controls pursuant to Law 262/05; Procedure P111 - Management of sales and tenders;

ID	'Risk' areas	Applicable internal procedural rules
		Regulation D310 - Salcef Group Code of Ethics and Conduct; Regulation D301 - Salcef Group Integrated Policy; Procedure P144 - Managing Corruption Prevention System; Procedure P145 - Managing Whistleblowing Reports; Procedure P146 - Managing Gifts, Entertainment and Hospitality Expenses. Regulation D332 - Salcef Group Policy on Human Rights Regulation D333 - Policy on Diversity, Equality and Inclusion
22	Management of communication and relations with the media	Regulation D310 - Salcef Group Code of Ethics and Conduct; Procedure P141 – Procedure for the internal management and external disclosure of inside information.
23	Management of environmental matters	Integrated Report; Regulation D310 - Salcef Group Code of Ethics and Conduct; Instruction I271 – Waste Management; Regulation D301 - Salcef Group Integrated Policy; Regulation D302 - Scope and Context of the Integrated Management System.
24	Management of health and safety at work	Regulation D301 - Salcef Group Integrated Policy; Regulation D302 - Scope and Context of the Integrated Management System. Regulation D310 - Salcef Group Code of Ethics and Conduct; Regulation D322 - Risk Assessment Document (RAD); Regulation D323 - Work-Related Stress Risk Assessment; Regulation D316 - Fire Risk Assessment; Procedure P120 - Human resources management; Instruction I205 - PPE Catalogue and Management Instruction I280 - Road Safety and Emergency Management Regulation D326 - Risk Assessment for Manual Handling of Loads Regulation D345 - Electromagnetic Field Risk Assessment Regulation D318 - Chemical Risk Assessment Regulation D319 - Vibration Risk Assessment Regulation D320 - Noise Risk Assessment Regulation D321 - Electrical Risk Assessment
25	Information system management	Regulation D331 - Policy for the Use of the Salcef Group IT System Instruction I212 - Disaster Recovery Manual; Instruction I259 - Backups, Automatic Batches and Disaster Recovery; Instruction I224 - Use of Corporate ownCloud; Instruction I239 - ICT Change Management; Instruction I258 - Access to the Data Processing Centre; Instruction I247 - Requests for access to IT systems; Instruction I260 - Use of Salcef Management Interface; Regulation D310 - Salcef Group Code of Ethics and Conduct;

ID	'Risk' areas	Applicable internal procedural rules
		With reference to personal data processing and management: Procedure P137 – Salcef Group Data Protection Management; Procedure P120 - Human resources management; Regulation D331 - Policy for the Use of the Salcef Group IT System.

The latest version of the aforementioned documents is available in the MY SALCEF ERP system.

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Company subject to the control of Salcef Group S.p.A.

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